The Bombay Gazette.

No. 7,180.—New Series. BOMBAY :—WEDNESDAY, MARCH 17, 1869. Annual Subscription in Advance.....Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERM OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52 0
including postage	„ 72 0
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TERMS FOR ADVERTISEMENTS.

Ten lines and under	
First insertion	Rs. 5 0
Second Ditto	„ 2 8
Third Ditto	„ 2 8
Fourth and succeeding insertions	„ 0 2 As. per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

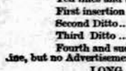
First insertion	7 As. per line.
Second Ditto	4 „ „
Third and succeeding	2 „ „

In the Native languages, double the above.

Domestic Occurrences. Each—Rupee 1.

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, & CALCUTTA.



THE British India Steam Navigation Company (Limited), under contract with Government, despatch steamers as above with mails, passengers, and cargo, every fourteen days.

The steam-ship "India," 1,050 tons, 700 H. P., Commander C. Baxter, will be despatched on Tuesday, the 30th March, at noon.

	March.		April.
Leave Bombay	30	Leave Galle	6
„ Carwar	31	„ Negapatam	9
	April	„ Madras	12
„ Mangalore	1	„ Cocanada	14
„ Cannanore	2	„ Vizagapatam	15
„ Calicut	2	„ Bimlipatam	15
„ Beypore	2	„ Gopalpore	16
„ Cochin	3	„ False Point	17
„ Tuticorin	4	Arrive Calcutta	18
„ Colombo	5		

This route is the most expeditious and economical for passengers for the Neilgherrie district, Bangalore and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the steamer at Madras.

No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

(Interchanging cargo and passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.)

THE British India Steam Navigation Company (Limited), under mail contract with Government, will despatch a steamer every 14 days to the Persian Gulf, touching at Kurrachee, Guadur, Muscat, Bunder Abbas, Linga, Bushire, Fao, and Bussorah.

Up.	Mar.	Mar.	Down.	Mar.	Apl.
Leave Bombay	8	& 22	Leave Bussorah	26 &	9
„ Kurrachee	13	27	„ Fao	28	10
„ Guadur	13	27	„ Bushire	28	11
„ Muscat	16	30	„ Linga	30	13
	April			April.	
„ Bunder Abbas	18	1	„ Bunder Abbas	1	15
„ Linga	19	2	„ Muscat	3	17
„ Bushire	22	5	„ Guadur	5	19
„ Fao	23	6	„ Kurrachee	7	21
Arrive Bussorah	24	7	Arrive Bombay	10	24

The steam-ship "Comorin," 560 tons, 100 H. P., Commander R. L. Turner, will be despatched on Monday, the 22nd March, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE British India Steam Navigation Company (Limited), under mail contract with Government, and in connection with the weekly service from England, despatch a steamer to Kurrachee every MONDAY at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders :—

Fares from Bombay to	Rewas.	Dhurumtur.	Oorun.	Oolwa.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.
First Class	2 0	3 0	2 0	3 0
Second Class	0 12	1 0	0 8	1 0 12
Third Class	0 6	0 8	0 4	0 9

The Dhurumtur Ferry leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M

The Oolwa Ferry leaves Carnac Bunder daily at 9 A.M., and Oolwa at 1 P.M.

Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

Apollo Street, Bombay, 5th November 1867.

BROACH, GOGO, AND BHOWNUGGUR FERRY.

STEAM FERRY (under Contract with Government).—A Steam Ferry Boat plies daily between Broach, Gogo, and Bhownuggur.

Fares from Broach.	To Gogo.	To Bhownuggur.
First Class	Rs. 5 0	Rs. 7 0
Second Class	„ 3 8	„ 4 0
Deck	„ 1 8	„ 2 0
Horses	„ 4 0	„ 5 0
Carriages	„ 4 0	„ 6 0

Further particulars can be learnt on application to the undermentioned Agents :—

FURDOONJEE JEEWANJEE, at Broach.
RUTTELALJI PERMANANDASS, Gogo.
PURBHASHUNKER GOWREESHUNKER, Bhownuggur,
or to the undersigned at Bombay.

J. A. SHEPHERD.

Church Street, Bombay, 12th January 1869.

THE well known first class Steamer "Phlox," Baker, Commander, will leave Bombay for the under noted places every Tuesday, taking Goods and Passengers, starting from the Apollo Bunder at 4 P.M., viz :—

Hansee.	Jeytapoor.	Vingorla.
Unjanwel.	Malwan.	Goa.
Butnagherry.		

For Freight or Passage apply to Nusserwanjee Kersasjee, Manager, Bazaar Gate Street, and for Charter, to J. Dixon, Rampart Row.

PROMPT DESPATCH DIRECT TO LIVERPOOL.

THE magnificent and commodious S. S. "American," 1,900 tons, Captain Baker, having more than half cargo engaged, will sail in all this month.

The "American" is well fitted for carrying passengers, the saloon being extensive and the staterooms well and comfortably fitted, roomy, and airy, and passengers may rely on receiving every care and attention, with a table liberally supplied.

The vessel carries a duly qualified and experienced Surgeon.

For freight and passage apply to

Bombay, 15th March 1869. G. F. PIM & Co., Agents.

FOR LONDON.

THE favorite clipper Ship "Sam Mendel," under engagement to H. M.'s Government, to sail next week, has excellent accommodation for a few cabin passengers. For particulars apply to

12th March 1869. COUPLAND & Co.

NOTICE.—"Consignees of cargo per ship "Arcrington," from Calcutta, Captain Christy, arrived from Calcutta, are requested to despatch boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the consignees, and he will not be responsible for the condition of any package after the same has left the ship's deck.

FRAMJEE SANDS, & Co.,
Agents of ship "Accrington."

NOTICE.—Consignees of cargo per ship "Benvoirlich," from London, are requested to despatch boats at once to take delivery of their respective goods, otherwise the same will be landed by Captain McDougall at the risk and expense of the concerned, and he will not be responsible for the condition of any package after the same has left the ship's deck.

EWART, LATHAM, & Co.,
Agents for the ship "Benvoirlich."

Bombay, 9th March 1869.

NOTICES.

P. GRANT AND SON,
SADDLERS AND HARNESS MAKERS.
No. 1 Meadow Street, Fort, Bombay.

ADDIS' PATENT CART.—The undersigned having been appointed sole Agent for the above Patent, all applications for supply thereof, and information connected therewith, to be directed to Mr. FELIX KLINGELHOEFER, Tanna.

Tanna, 25th January 1869.

TREACHER & Co. (Limited).

STOUTS
JUST LANDED.

	Cash. Rs. as.	Credit. Rs. as.
ABCLAY & PERKIN'S Pints per dozen	4 0	4 8
GUINNESS' Bottle extra „	4 0	4 8
Do. Do. Quarts „	6 8	7 0
WHITE & Co.'s celebrated—		
Double extra Pints „	3 12	4 0
Do. do. Quarts „	6 4	6 12

TREACHER & Co. (Limited).

MAZAGON LAND and RECLAMATION COMPANY, Limited.—Notice is hereby given, that an Extraordinary General Meeting of the Shareholders of the Mazagon Land and Reclamation Company, Limited, will be held at the Office of the undersigned in Elphinstone Circle, on Wednesday the 17th day of March next, at 3 o'clock in the afternoon, for the purpose of considering, and if so determined, confirming the following Resolution passed at a Meeting of Shareholders of the Company held this day :—

"That the Directors be, and they are hereby authorized from time time, at their discretion, to sell all or any of the assets, debts, or outstandings of the Company, either by Public Auction or private contract, and to empower the purchasers of such or any of the assets, debts, or outstandings to take all necessary steps to recover the same, or at his or their discretion to compromise any or either of the debts sold to him or them with the debtor or debtors."

By order of the Board of Directors,
RITCHIE, STEUART, & Co.,
Secretaries and Treasurers.

Elphinstone Circle, 10th February 1869.

SHIPPING.

OVERLAND FREIGHT ROUTE.

STEAM TO LIVERPOOL, LONDON, TRIESTE, MARSEILLES, BRINDISI, VENICE, GENOA, BARCELONA, HAVRE, ADEN, AND SUEZ.

THE Bombay and Bengal Steam Ship Company, under arrangements with other first class lines of Steamers from Alexandria, undertake to give through Bills of Lading for Goods via Egypt to the above and most other Continental Ports.

A limited number of passengers can be accommodated.

Rates of Fare.

To Suez—1st class £45, 2nd class £25. } Exclusive
To Trieste—1st class £64 10s., 2nd class £37 5s. } of Wines.

Steamers will leave Bombay on every alternate Wednesday commencing on 10th March.

For Freight or Passage apply to Messrs. Stephen, Kennard & Co., London; Messrs. Tod, Kennard & Co., Liverpool; Messrs. Tod, Rathborne & Co., Alexandria; Austrian Lloyd's Steam Navigation Company, Trieste and Venice; and Messrs. Fraissinet Pere et Fils, Marseilles; or to the undersigned in Bombay.

The Steam-ship "Magdala," 2,200 tons, Captain Thompson, will be despatched on Wednesday, the 24th March.

STEARNS, HOBART, & Co.

NEW ADVERTISEMENTS.

NOTICE is hereby given, that the first Meeting of the Bombay Drainage and Water Supply Commission will be held to-day, Wednesday, at 2 P.M., in the Durbar Room of the Town Hall.

17th March 1869. ANDREW R. SCOBLE, Chairman.

NOTICE.—Consignees of cargo per ship "Carlisle," from Liverpool, are requested to despatch boats at once to take delivery of their respective goods, otherwise the same will be landed by Captain Brown at the risk and expense of the concerned, and he will not be responsible for the condition of any package after the same has left the ship's deck.

RENNIE, SCOVELL, & Co.,
Agents for the ship "Carlisle."

Bombay, 16th March 1869.

NOTICE.—Whereas many persons, and especially occupiers, are in the habit of deferring payment of Municipal Bills, undersigned draws attention to the provisions of the law for recovery by notice and distraint, viz., Sec. 1 of Act 4 of 1867, and Sec. 72 Act 2 of 1865. Persons who neglect to pay Bills on the first demand will save only themselves to thank if they are immediately subjected to the indignity of a notice, to be followed in due time by a distress warrant.

ARTHUR CRAWFORD,
Municipal Commissioner for the City of Bombay.
Municipal Commissioner's Office, Bombay, 16th March 1869.

In the matter of Act XXVIII. of 1865, and of the Estate of Manockjee Festonjee Tuback.

A SECOND and Final Dividend, at the rate of 12½ per cent on the amount of the admitted claims, will be paid to Creditors at my office, No. 2 Church Gate Street, on and after Thursday next the 18th instant, between 11 A.M. and 3 P.M.

Bombay, 15th March 1869. MICHAEL R. DE QUADROS, Sole Trustee.

IN the COURT for the RELIEF of INSOLVENT DEBTORS, BOMBAY.

In the Matter of Roychund Deepchund, adjudged Insolvent.

NOTICE is hereby given to the Creditors of the abovenamed Roychund Deepchund, and to all whom it may concern, that the first Monday in the month of April next is appointed for a hearing in the above matter, for the purpose of revoking the order made in this matter on the eighteenth day of January last, (whereby the said Insolvent was adjudged Insolvent under section 9 of the Indian Insolvent Act, and was directed and required to file in my office a Schedule, in the form in Schedule C to the said Act annexed, within thirty days from the date thereof.)

Any Creditor wishing to oppose the said Insolvent's application must give notice thereof to me, at my office, at least three days before the said first Monday in April next.—Dated this 15th day of March 1869.

RICHARD BOLTON BARTON, LL.D.,
Clerk of the Court.

Court House, Clerk of the Court's office, Fort, Bombay, this 16th day of March 1869.

JUST landed, ex ship "Medway."—For Sale, an excellent English-built light circular glass fronted Miniature Brougham, with lamps, pole, bar, and shafts, by Holman & Co., Long Acre, London.

Also sets of single and double Harness, plated on German silver, to be seen at NANSEE PARPIA'S,
16th March 1869. No. 9, Parell Road, Byculla.

REAL RUSSIAN CAVIARE

Just received Overland.

In Tins each	Cash. Rs. as.	Credit. Rs. as.
	1 12	2 0

TREACHER & Co. (Limited).

ST. PATRICK'S DINNER, 1869.

Chairman—Colonel H. D. Torrens, C.B.
Vice-Chairman—Captain W. P. Walshe.

Stewards.

J. Dunbar, Esq.
Captain G. F. Henry.
Dr. F. G. Joynt.
G. F. Farran, Esq.
Captain G. O'B. Carew.
Captain T. M. Filgate.
J. W. Orr, Esq.
Dr. R. A. Dallas.
G. S. V. Fitzgerald, Esq.

The Dinner will take place at Framjee Hall, Breach Candy, at eight o'clock this evening.

W. P. WALSHE,
Honorary Secretary.

4 Hornby Row, 17th March 1869.

BOMBAY EDUCATION SOCIETY,—BYCULLA SCHOOLS.—The Annual General Meeting of the abovenamed Society, and the presentation of Prizes to the Children, will take place at 5 o'clock P.M. on Friday the 19th instant.

The Lord Bishop of Bombay has kindly consented to take the Chair.

All Subscribers and Friends taking an interest in the Schools are invited to attend. W. P. WALSHE, Secretary,
16th March 1869. Bombay Education Society.

THOMAS BEAR'S
Celebrated
VIRGINIA SHAG & BIRD'S-EYE TOBACCO,
TRADE (The Elephant) MARK.
Sweet as the Rose.

☞The Proprietor of these justly celebrated Tobaccos begs to call the attention of the public to the following varieties, manufactured and prepared with great care from the pure Virginia and Oriental Tobacco. And in order that no adulteration or fraudulent attempt at imposition should take place after it has left his manufactory, he wishes to inform the public that it is never sold except in packets and canisters of various sizes, bearing a facsimile of his signature upon them.

Virginia Shag Tobacco.	Havana Tobacco
„ Bird's-eye „	Persian „
„ Cut Cavendish „	Latakish „
„ Returns Tobacco „	Oronoko „
York River „	Imperial „
Carolina Rose.	Smoking Mixture.
Golden Gem.	Jewel of Ophir.

Importer of American Negro-head, Cavendish Honey-dew, Natural Leaf, Havana Cigars, Manilla Cheroots, Meerschaum Pipes, and all descriptions of Tobacconists' Fancy Goods.

Manufactory—High Street, Borough, London.

Sold by all Storekeepers and Dealers throughout the world.

Agents—EWART, LATHAM & Co., Bombay.

WHITMORE'S COMPOUND LINIMENT OF ARNICA.—A Specific for the cure of Rheumatism, Lumbago, Sciatica, Sprains, Contusions, Weakness of the Joints, Chilblains, &c. It is also an excellent remedy as a stimulating application to the surface of the Chest and Back in Bronchitis, Inflammation of the Lungs, Pulmonary Consumption and Hooping Cough. When the Liver is inactive, rubbed over it, its stimulating properties have a beneficial effect, and in all cases where counter-irritation is desirable, it will be found invaluable. In bottles, small, medium and large.

Wilkinson's Bronchio-Thoracic Lozenges.

Prepared from the receipt of an eminent Physician, and experience has fully justified their recommendation as the most speedy remedy in Irritation of the Throat, Catarrhal Coughs, Bronchitis, Incipient Consumption, Spitting of Blood, &c., &c. To public speakers and vocalists they will be found invaluable, as they impart a clear and beautiful tone to the voice. Free from any preparation of Opium, and of an agreeable taste, they are applicable to all.

Whitmore's Stomachic Dinner Pills.

No Pill is so efficacious in promoting Digestion, strengthening the Stomach, correcting Acidity, preventing or removing Headache, Giddiness, &c. arising from a Costive Habit, Debilitated Stomach, or Torpid Liver. In bottles, small, medium and large.

They require no change of diet, and those of the most delicate constitution may take them with safety.

Taken as an adjunct with Wilkinson's Sarsaparilla with the greatest success.

Prepared only by Thomas Wilkinson, 270, Regent Street, London.

Bombay :—

Wholesale and Retail Agents, Treacher & Co., Limited, Medical Hall, Byculla and Fort, Poona.

And of all principal Firms in India and the Colonies.

CHESSON and WOODHALL'S LIBRARY,
No. 10, Hummum Street, Bombay,
And No. 1, East Street, Poona.

BOOKS FOR SALE.

The Globe Edition of The Miscellaneous Works of Oliver Goldsmith, with biographical introduction by Professor Masson	2 12
The Arabian Nights' Entertainments. (Routledge's edn.).	2 12
Boswell's Life of Samuel Johnson. New edn., elucidated by copious notes; with illustrations by Julian Portch	2 12
The Adventures of Gil Blas of Santillane. By Smollett	2 12
The Adventures of Don Quixote De la Mancha. By C. Jarvis	2 12
Curiosities of Literature. By I. Disraeli	2 12
The Life of Samuel Johnson, LL.D., by Jas. Boswell, Edited, with copious notes and biographical illustrations by E. Malone	3 4
The Arabian Nights' Entertainments. With over 100 illustrations by S. J. Groves	3 4
The Works of William Shakspeare, &c., (Warne) 12 as. & Ditto ditto (Routledge) 12 as. &	1 2
Illustrated Pronouncing Pocket Dictionary. 250 cuts	0 8
Ditto National Pronouncing Dictionary. 250 cuts	0 12
Carte-de-Visite Album, to hold 50 photos	8 0
Ditto oblong, to hold 100 photos	12 0
Cassell's Illustrated Magazine, vol 3	2 12
The Family Treasury of Sunday Reading for 1868	5 12
The Young Englishwoman for 1868 (with case of work patterns)	5 12
Once a Week for 1868. 2 vols	8 0
Temple Bar, Vol. 23—April to July 1868	4 0
Reynolds' Miscellany, Vol. 41—July to Dec. '68	3 0
The London Journal, Vol. 48— ditto	3 8
Chambers's Journal, 1867 and 1868.—Each	6 12
The Sunday at Home, 1867 and 1868.—Each	6 4
The Englishwoman's Domestic Magazine, Vol. 5—July to December 1868	5 12
The Church of England Magazine, Vol. 65—July to Dec. '68 Vol. 64—Jan. to June '68	4 0
St. Paul's Magazine. Vols. 1 and 2—Each	5 12
The Cornhill Magazine, Vols. 14,16,17, and 18.—Each	5 12
London Society, Vols. 13 and 14.—Each	5 12
Belgravia, Vols. 3, 4, 5, and 6.—Each	5 4
The Argosy, Midsummer Vol. 1866. Christmas 1867, and Vol. 5.—Each	3 8
Macmillan's Magazine, Vols. 16 and 17.—Each	5 12
The Family Friend, 2 Vols. for 1866	5 8
The Popular Educator, Vol. 2. New Edn.	4 8
The Medical Times, New Series, Vol. 1, Jan.-June '67	12 8
The Artizan for 1867	10 8
Once a Week, Vols. 3 and 4—1867	11 8
The Leisure Hour, 1868	5 4
Reynolds' Miscellany, Vol. 37—July to Dec. '66 Ditto Vol. 40—Jan. to June '67	3 0 3 0
The London Journal, Vol. 43—Jan. to June '66 Ditto Vol. 44—July to Dec. '66	3 8 3 8
The Illustrated London News, July to Dec. 1867	14 0
The Builder for 1867 and 1868.—Each	15 12
The Tomahawk, Vols. 1, 2, and 3.—Each	6 0

CHESSON and WOODHALL.

Bombay, 5th March, 1869.

WINES, SPIRITS, BEER, &c.

ARRIVAL IN THE HARBOUR OF THE "KHORASAN."

PAYNE AND Co.,
ELPHINSTONE CIRCLE,
BOMBAY,

Have the pleasure to announce the arrival of the "Khorasan," from London, with the following Wines for them :—

SHERRIES
SPARKLING MOSELLES
SPARKLING HOCKS
PORTS—OLD TOM
JAMAICA RUM—VERMOUTH
ORANGE BITTERS
BRANDIES
EAU DE VIE
HOLLANDS
GINGER WINE
EIGHT BRANDS OF CLARETS
STILL HOCKS
Detailed particulars below.

NOTICE TO MESSES AND MOFUSSIL RESIDENTS.

All Orders for Sherries now standing registered in our books, awaiting the arrival of the "Khorasan" will be despatched immediately on being landed. The following are the descriptions and prices. This being a large shipment we solicit further order for them.

SHERRIES.

The whole of our Sherries are imported by us direct from XERES

Credit.			Cash.
20 0	B	Red—A pale full flavoured Luncheon Wine	18 0
20 0	A	Red—Same quality as above, but much richer	18 0
20 0	C	Red—A Pale, rich flavoured Wine, fine Averna, particularly suitable as a Dinner Wine	22 0
27 0	1	White—Pale, delicate and nutty Wine possessing great delicacy or flavour, and recommended as a good Dessert Wine	24 0
30 0	2	White—Old natural pale dry Wine extremely mellow and fine, and very dry, quite the Amontillado character	27 0
32 0	3	White— Ditto, ditto, also very dry	29 0
33 0	4	White—Vine de Pasto, a Wine well known all the best Western Clubs in London; choice, old, delicate, pale and dry Wine	30 0
32 0		Amontillado, very pale delicate flavour, very dry and full of aroma. We offer it to the connoisseur who can appreciate the characteristics of a fine Amontillado; very old	30 0
35 0		Manzanilla, a pale, old, and elegant Wine, very choice. We offer it to those who can appreciate the extremely delicate flavour and dryness peculiar to this Wine	32 0

PORTS.

Imported direct from Oporto, where our Reserves are held; they are the produce of the Upper Douro District.

18 0		One Grapes, full bodied fruity Wine	16 0
24 0		Two Grapes, a superb full flavoured Wine, very mellow, a good After-Dinner Wine	21 0
30 0		Three Grapes, a fine Invalid Port, it possesses a Burgundy flavour with a fine bouquet and good body	27 0

☞Our Shipment ex "Prince Oscar" of Gold and Silver neck—one and two Stars Champagne has all been disposed of.

Now Landing

EX "MERWANJEE FRAMJEE."
CHAMPAGNES.

Cordon Blue	Rs. 28 0
Creme de Bouy	34 0
Fleur de Sillery	40 0
Light Dry Sillery	35 0

Only a few days landed from the
"PRINCE OSCAR."
And will commence landing from the
"KHORASAN,"
On the 4th March the following :

SPARKLING MOSELLES,

The whole of our Hocks and Moselles are imported direct from our Agency at Coblentz, where we have a fine stock of first-class Wines.

Credit.			Cash.
34 0		Crown Brand, fine Sparkling, highly recommended	32 0
37 0		Ditto—brand, Payne & Co., Coblentz	34 0
42 0		Ditto Nonpareil, extra superior	39 0

SPARKLING HOCKS.

40 0		Crown Brand, fine Sparkling, highly recommended	Rs. 36 0
45 0		Ehrenbreitstein, pale and elegant	40 0

It will be observed that our quotations for sparkling Wines, are for good delivery from our Godowns.

WHITE WINES OF THE RHINE.

"STILL HOCKS"

Much used in England, and Imported extensively by our Calcutta House for many years.

Credit.				Cash.
20 0	Laubenheim, Vintage	1862	Rs.	18 0
20 0	Bodenthal ditto	1862		20 0
23 8	Geisenheim ditto	1862		21 0
25 0	Ostrich ditto	1862		22 0
27 0	Nierstein ditto	1862		26 0
30 0	Scharlachberg ditto	1862		32 0
24 0	Erbach ditto	1865		21 0

Rudesheimer, Johanisberger, and Steinberger, also in stock, of select vintages. Rs. 28,34, and 36, respectively, cash.

CLARETS.

Our Clarets reach us direct from our Bordeaux house, where we have always a reserve of Two or Three Hundred Hogsheads of Good Vintage Wines.

Credit.			Cash.
13 0		Good Bordeaux	12 0
15 0		Payne's Medoc	13 0
15 0		Breakfast Claret	13 0
17 0		Saint Julien	15 0
20 0		Batailley	18 0
20 0		Beych ville	18 0
28 0		Chateau Lafite	28 0
22 0		Chateau La Rose	20 0
30 0		Chateau Latour	26 0
34 0		Chateau Margaux	28 0

N. B.—The 4 last in Pints.

BRANDIES.

We have always a reserve of two hundred and fifty to three hundred Hogsheads of Brandy in bond in the London Vaults, which are allowed to mature before bottling; this enable us to keep up the quality and character of our own brands.

Credit.			Cash.
29 0		Ditto, ditto Vine Leaf	Rs. 27 0
32 0	+	Green Vine Leaf Brandy	29 0
34 0		Brandy, old (2 stars)	30 0
40 0		Ditto, Liquor	36 0

NOTE.—We recommend the Green Vine Leaf as a moderately priced and fine Brandy. Rs. 29 Cash. We have Imported this Brandy into Calcutta in large quantities for more than 20 years.

SPIRITS, LIQUORS, &c.

Credit.			Cash.
20 0		Jamaica Rum, Old Pineapple	Rs. 20 0
20 0		Old Tom, or Cordial Gin	18 0
		Genuine Hollands Gin	
		(Schiedam) 15 large Squancr in a case	
		Do. Do. Do. 12 small Squancr in a case.	
20 0		Whiskey Glenlivat, Highland	18 0
22 0		Whiskey Irish LI	20 0
20 0		Orange Bitters	17 0
21 0		Ditto, ditto, superior	18 0
20 0		Ginger Wine	17 0
20 0		Cherry Brandy	16 0

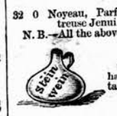
DUTCH LIQUEURS.

40 0		Curacoa Noyeau &c	Rs. 35 0
40 0		Marnschino de Zara	37 0

FRENCH LIQUEURS.

32 0		Noyeau, Parfait Amour, Curaco, Vanille, Chartreuse Vieux Rose Raspail per doz. assorted Rs.	28 0

N.B.—All the above Wines and Spirits have been just landed.



STEINWEIN in Original Dutch Flacons, with handles, in one dozen cases. The Flacon contains one Quart ..... per doz. 24 0

CHATEAU Y'QUEM.

Credit.			Cash.
24 0		A description of Liquer Sauterne highly appreciated	38 0

BASS' BEER IN WOOD.
Quarter Casks Kilderkins.

☞ TERMS.

GUARANTEE.—We wish it to be distinctly understood that in all instances we guarantee the quality and purity of our Wines and Spirits, and that we engage to take back or exchange any that may not be approved.

QUOTATIONS.—Our quotations for Sparkling Wines are for good delivery from our Godowns, our calculations being based to guarantee the full complement of sound bottles in each case; the risk of breakage and ullage is thereby avoided by the consumer.

DELIVERIES.—Our deliveries will be in quantities of not less than 1 doz., excepting Liquors, which can be had in any quantity, sample bottles may be had and to the purchasers of 6 dozens and upwards there will be no charge made for the same.

OUR LONDON & BORDEAUX HOUSES.—Those of our friends desiring to indent direct on our London and Bordeaux houses can be supplied at home quotations.

CASH DEPARTMENT.—We would direct special attention to our cash quotations which we have found so successful in Calcutta, whereby our friends derive all the advantages of a cash transaction, by obtaining their Wines at the very lowest remunerative prices. All orders to the Cash Department should be accompanied by a Remittance, in the absence of which they will be transferred to the Credit Department for execution at credit rates.

ADULTERATIONS.—We take the liberty of mentioning that there is a vast quantity of adulterated Wines shipped to this country which are offered at somewhat lower prices than those at which we can afford to sell pure ones; still we are assured that good wines will stand their ground when fairly tested. Those parties, however, who vend "made up" wines act very injurious to the fair trader, and bring discredit on the merchant generally.

PAYNE AND COMPANY.
(BOMBAY BRANCH,)
BOMBAY,
WINE MERCHANTS & REGIMENTAL AGENTS,
Offices and Sample Room—Elphinstone Circle.
(Immediately opposite the Custom House).
GODOWNS, MARINE STREET.
ESTABLISHED IN CALCUTTA UPWARDS OF HALF A CENTURY.

WINES, SPIRITS, BEER, &c.

PAYNE AND Co.
(BOMBAY BRANCH.)

BASS' BEER.

Bottled by the eminent Firm of M. B. Foster & Sons of Brook Street, Bond Street, London,

FOR WHOM WE HAVE BEEN APPOINTED SOLE AGENTS IN BOMBAY.

Cash Prices.

Quarts per dozen	Rs. 6 8
Pints per dozen	4 0

BASS'S INDIA PALE ALE
Bottled by H. Stone & Co.,

Cash Prices.

Quarts per dozen	Rs. 6 8
Pints per dozen	4 0

GUINNESS' DUBLIN
XXXXX. STOUT

Recommended to Invalids being free from acidity and very potent.

Cash Prices.

Quarts per dozen	Rs. 7 8
Pints per dozen	5 0

☞ This is GENUINE STOUT (Not Porter)
Bottled by Sparks Moline.

TO MESSES AND MOFUSSIL RESIDENTS.

BASS BEER Bottled by Stone's in Barrels of 4 dozen Quarts and 3 dozen Pints.

BASS BEER Bottled by Foster and Sons is in cases of 3 dozen Quarts and 6 dozen Pints.

NO CHARGE FOR ORIGINAL, PACKAGES IF A SMALLER QUANTITY BE ORDERED FOR THE MOFUSSIL A SMALL CHARGE FOR PACKING WILL ENSUE.

PAYNE & Co., Bombay.

CUTLER, PALMER & Co.
[Established in Bombay in 1842.]
Dean Lane, Bombay.

IMPORTERS AND EXPORTERS OF WINES, SPIRITS, AND LIQUORS.

Established in Bordeaux and London in 1815 and in India in 1842.

LONDON HOUSES { Wholesale and for Export only—Tower Bonded Vaults, Retail—Charing Cross Railway Arches.

BORDEAUX HOUSE { Wholesale and for Export—Place du Champ de Mars.

Representatives

In China, Calcutta, Madras, Colombo, Kurrachee, New York, New Zealand, Manilla, New Orleans.

We respectfully solicit the commands of MESSES, GENERAL MERCHANTS, and EUROPEAN RESIDENTS of WESTERN INDIA, to whom from the extensive nature of our business, we can offer better terms than any other House in Bombay. Being importers on the London and Bordeaux Markets and having direct contracts with growers of Champagnes, Sherries, German Wines and Ports, who make up our Wines under our own supervision; we are in the best possible position to offer liberal terms to every class of consumers, whose tastes we have; from our experience of upwards of 20 years exclusively trading in Wines, Spirits, been enabled to arrive at with certainty.

We subjoin our LIST OF SELECTED WINES for this market, and beg to intimate :—

1st. That we cannot execute orders for less than 1 dozen quarts, or 2 dozen pints of either one of them, Liqueurs excepted: these in not less quantities than ½ dozen pints or quarts.

2nd. That our Wines and Spirits are procurable from every respectable General Shopkeeper in Bombay and at Out-stations; they, however, fix their own selling prices for them.

3rd. That our quotations are for delivery from our Godowns, and that we do not take the risk of subsequent breakage. Nor can we undertake to deliver Wines, &c. in Bombay.

4th. That our quotations for all Sparkling Wines do not provide for examination of original packed Cases or for the rejection of ullaged or broken bottles likely to be found in such Cases, on arrival, after a long sea voyage. We guarantee each Case to contain its full complement of sound Bottles at time of shipment, but as our prices cannot provide for atmospheric or climatic influences; if our constituents wish us to take this risk, which affects sparkling wine more than any other, we can only do so by adding Rs. 4 per dozen quarts, and Rs. 2½ per dozen pints to our quotations.

CLARETS.
Our own Brand.

	per doz. Qts.	Pts.
A 1—Chateau Latour or Mouton.	Rs. 30	Rs. 16
Gold Capsule, Labelled & Branded	„ 25	„ 14
No. 1—Rauzan, Black capsule, do	„ 22	„ 12
„ 2—Leoville, Blue capsule, do	„ 18-8,	10-8
Chateau Palmer, Blue capsule, do	„ 18-8,	9
„ 3—La rose, Yellow capsule, do	„ 17	„ 10
„ 4—St. Julien, Green capsule, do	„ 15-8,	„
„ 5—Medoc, Red capsule do	„ 13-8	
„ 6—Medoc, White capsule, do	„ 22	
Sauterne, Red capsule, do		

Very choice BURGUNDIES—Red and White.
(Our own Brand.)

Chambertin, Labelled and Branded	Rs. 32
Nuits, ditto	„ 28
Macon, ditto	„ 21
Chablis, ditto	„ 22

The finest DRY CHAMPAGNES that can be shipped.
(Our own Brand.)

Magnums Finest Dry	Rs. 74
Finest Dry Sparkling, Gold foil, Labelled & Branded	„ 36 Rs. 19-8
Fine Sparkling Silver Foil ditto	„ 32 „ 17-8
Good Sparkling, ditto ditto	„ 27 „ 14-8

GERMAN WINES.
(Our own Brand.)

Nonpareil Sparkling Hock or Moselle, Gold foil, Labelled and Branded	Rs. 36 to 19-8
Sparkling Hock

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

TUESDAY AFTERNOON.

Inquiry for Colabas at Rs. 1,305. Market firm.

BOMBAY BILL AND STOCK LIST.

BANKS.

Subscribed Capital.	Nomi. of sh.	Paid up.	Last dividend.	Names.	Rate per Share.
Rs.		Rs.	p. a.		
1,000,000	100	all	5 p.ct.	Agra Bank	126
2,140,000	1,000	all	8 p.ct.	Bank of Bengal	1675
3,000,000	500	all	5 p.ct.	Ditto of Bombay New	565
2,750,000	1,000	all	7 p.c.	Ditto of Madras	1550
800,000	250	all	6 p. c.	Chartered Bank of India A. & China	300
700,000	200	all	6 do.	Chartered Bk. of I. & C.	300
1,000,000	500	250	8 do.	Delhi and London	200
1,000,000	250	125	8 do.	National Bank of India	140
900,000	250	all	12 do.	Oriental Bank	412½

LAND COMPANY.

1,180,000	3,000	all	Rs. 80	Colaba Land Company	1305
1,280,000	1,000	all	85	Elphinstone Land	825
1,080,000	1,000	557	41-14	Do. New	390
2,000,000	1,000	1,000	Nil	Frere Land	75
400,000	5,000	4,100	Nil	Mazagon Land	730
...	2,000	1,300	Nil	Port Canning	280

PRESS COMPANIES.

40,000	2,000	1,100	200ps	Albert Co. Kurrachee	800
75,000	3,000	854	200do.	Alexandra Press Co.	900
187,500	12,000	11,000	1750ps	Apollo Press Co.	10,000
80,000	2,000	2,000	400do.	Bombay Press Co.	1780
...	500	500	100do.	Do. New	440
...	1,880	1,880	100do.	Colaba Press Co.	2900
70,000	2,000	2,000	...	East India Press Co.	1100
937,500	8,500	8,500	1000ps	Fort Press Co.	8150
60,000	2,000	1,800	100ps	Franji Cowasji Press	1165
100,000	6,000	4,000	425 ps	Hydraulic Press Co.	3500
20,000	5,000	2,000	...	Kurrachee Press Co.	900
200,000	1,000	500	...	Mofus. Press & G. Co.	210
30,000	2,500	2,500	200 ps	Prince of Wales Press	2450
45,000	2,000	750	...	Victoria Press, Madras	950

RAILWAY COMPANIES.

...	£20	218.3.0	5 p.c.	G. I. P. Railway Consolidated Stock	227
...	£20	196.8.8	do.	Do. New £20 shares	198
...	£100	1,000	do.	B. B. & C. I. Railway Co.	1120
...	£18	196.5.1	do.	Do. New Shares	Par.

MISCELLANEOUS.

...	50	50	5	Mechanics' B'ld'gs Co.	33
...	2,000	300	9	Kurrachee Landing and Shipping Company	190
100,000	500	all	Nil	Treacher & Co.	250

CALCUTTA—11TH MARCH 1869.

Government Securities were in good demand, and heavy amounts bought at the following rates:—4 per cents. at Rs. 4-10 and 4-8 discount; 5 per cents. of 1856-57, at Rs. 8-8 and 8-10, and small pieces up to Rs. 8-12 premium; 5½ per cents. one very large, and some smaller amounts at Rs. 13-0 premium, and one lot of Rs. 20,000 at Rs. 13-2.

The following transactions were reported in shares:—
Bank of Bengal shares, at Rs. 1,650.
National Bank shares, at Rs. 138 and 139.
Equitable Coal Co.'s shares at Rs. 200.
Port Canning Land Investment, &c., Co.'s shares, at Rs. 270.
Bengal Tea Co.'s fully paid-up shares at Rs. 50.

DAILY COTTON MARKET REPORT.

BOMBAY, 16TH MARCH 1869.

	Per Candy.
OLD.	
Dhollera Bhownuggur	247 to 250
Vingorla	235 to 237
Dharwar, Sawginned	268 to 269
NEW.	
Oomrawuttee Akote	271 to 272
Hingughat	278 to 280
Broach N.G.	270 to 272
Do. M.G.	285 to 287
Veeravul	255 to 258
Khandeish Barsee	268 to 269
Dhollera Bhownuggur	274 to 275

Ready sales 2,075. Market firm.

BANK RETURNS.

NEW BANK OF BOMBAY, LIMITED.

Statement of the affairs of the Bank, on 13th March 1869.

LIABILITIES.	Rs.
Proprietors' Capital paid up	50,00,000
General Treasury Balance	At call 1,64,25,935
Deposits at Head Office	12,45,457
Deposits at Branches	20,35,747
Bank Post Bills outstanding	3,616
Reserve	2,46,034
Undrawn Cash Credits	440
	Rs. 2,49,56,789

ASSETS.	
Government Securities	6,74,639
Loans at Head Office and Branches on Govt. Securities,	7,76,728
Bullion, Goods and Metals	13,97,120
Credit Accounts at do. on Govt. Securities	76,26,168
Bills Discounted and purchased at do.	4,65,181
Dead Stock	5,358
Stamps	12,16,476
Balances with Agents & Correspondents	2,601
Overdrafts	84,11,688
Cash & Currency Notes at Head Office	41,48,488
Do. do. at Branches	2,32,512
Bullion at H. O. and Branches	
	Rs. 2,49,56,789

COLABA OBSERVATORY.

RESULTS OF METEOROLOGICAL OBSERVATIONS made at the Government Observatory, Colaba—lat. 18° 53′ 39″ N., long. 4h. 51m. 16s. E. Height of Barometer above the Sea=37 feet.

Mean daily values derived from 24 hourly observations on March 13.

Barometer, corrected to 32 deg. Fah	875
Temperature of the Air	76·1 inches
Wet Bulb Thermometer	69·6 ,,
Dew Point	66·4 ,,
Relative Humidity of Air	72·9 ,,
Extent of cloudy sky (the whole sky clouded=8)	5·0 ,,
Maximum temperature of air (read at 9-30 A.M.)	82·7
on following day do.	72·5 ,,
Minimum do.	Gen. Direction of Wind. W. ESE, ENE, E, WNW, NW.
Movement in 24 hours	190 miles.

MILITARY.

ARRIVALS.—MARCH 16.

Goldsmid, Lieutenant Colonel, Madras Staff Corps, on duty, from Gwadur.
Stockwell, Captain, 2-28th Regiment, on duty, from Poona.
Waters, Assistant Surgeon, 82nd Regiment, on duty, from Poona.
Cookson, Assistant Surgeon, 22nd B. Native Infantry, on furlough, from Morar.
Hervey, Colonel, 40th Regiment M. N. I., on leave, from Sangor.
Howard, Assistant Surgeon, Royal Artillery, on duty, from Poona.
Bell, Major, 3rd Hussars, on leave, from Ahmednuggur.
Gore, Captain, 3rd Hussars, on leave, from Ahmednuggur.
Starkey, Captain, 3rd Hussars, on leave, from Ahmednuggur.

DEPARTURES.—MARCH 16.

Manderson, Captain, Royal Artillery, to join, to Secunderabad.
Johnson, Captain, Commandant 4th Cavalry H. C., to join, to Belaum.
Adams, Veterinary Surgeon, Royal Artillery, on sick leave, to Neilgherry Hills.
Hervey, Colonel, Commandant 40th Regiment M. N. I., on furlough, to Cannanore.
Bell, Major, 3rd Hussars, on leave, to Umballa.
Starkey, Captain, 3rd Hussars, on leave, to Umballa.
Gore, Captain, 3rd Hussars, on leave, to Umballa.

GENERAL ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters, Calcutta, 2nd March 1869.

The Commander-in-Chief in India is pleased to make the following appointments, until Her Majesty's pleasure shall be known:—

1st Battalion, 23rd Foot.—Paymaster Honorary Captain Aldborough Rundle, from the 58th Foot, to be Paymaster, vice Young, who exchanges. Dated 17th February 1869.

58th Foot.—Paymaster Honorary Major Thomas N. Young, from the 1st Battalion 23rd Foot, to be Paymaster, vice Rundle, who exchanges. Dated 17th February 1869.

The Commander-in-Chief in India is pleased to make the following promotions, until Her Majesty's pleasure shall be known:—

16th Lancers.—Lieutenant Charles Agnew to be Captain by purchase, vice Riddell, who retires. Dated 13th February 1869.

Cornet William Noel Hill to be Lieutenant, by purchase, vice Agnew, promoted. Dated 13th February 1869.

18th Hussars.—Captain John Peyton to be Major, by purchase, vice Arbuthnot, who retires. Dated 22nd February 1869.

Lieutenant Charles John Fletcher to be Captain, by purchase, vice Peyton, promoted. Dated 22nd February 1869.

76th Foot.—Lieutenant Edmund Austin to be Captain, without purchase, vice Bromhead, deceased. Dated 10th January 1869.

Lieutenant Ernest R. Bartleet to be Captain, without purchase, vice Austin, a probationer for the Staff Corps. Dated 10th January 1869.

Ensign John B. M. Taylor to be Lieutenant, without purchase, vice Bartleet, promoted. Dated 10th January 1869.

The Commander-in-Chief in India is pleased to make the following appointments:—

4th Bengal Cavalry.—Captain W. R. Hamilton to retain the appointment of Adjutant, on promotion to the rank of Captain. Dated 22nd February 1869.

5th Native Infantry.—Captain H. A. Lewes, Staff Corps, to officiate as Wing Officer, vice Lieutenant Colonel Allen, officiating in the Pay Department, and vice Major Litchfield, proceeding on furlough. Dated 22nd February 1869.

25th Native Infantry.—Ensign F. N. Chalmers, 79th Foot, a candidate for the Staff Corps, to be 2nd Wing Subaltern, on probation, vice Farwell, appointed 1st Wing Subaltern. Dated 22nd February 1869.

41st Native Infantry.—Lieutenant B. Wemyss, Quartermaster, to be Adjutant, vice Tregear, promoted. Dated 22nd February 1869.

SHIPPING.

DAILY FREIGHT REPORT—16TH MARCH.

London	Cotton	£2 5s. 0d. to £2 7 6d.	per ton
	Seeds	£1 10s. 0d. Nominal.	,,
Liverpool	Cotton	£1 17s. 6d. to £2 2s. 6d.	,,
	Seeds	£1 5s. 0d.	,,
Overland	Cotton	67 0d. p. 40 c. ft.	
	Sailing vessel Cotton	Nominal.	
China	Steamer do.	Rs. 6 to 7	per bale.
	Opium	Rs. 10 to 15	per chest
Calcutta	Salt	Rs. 5	per ton.
Mauritius	Grain	12 annas	per bag.

ARRIVALS.

Mar.	Vessel.	Commander.	From.
16	Amanathoo Raymon	Nacoda	Cochin, Feb. 20.
	Kate Gregory	Lorenzen	Moulmein, Feb. 1.
	Kusovie	Machon	Bangkok, Jan. 10.

DEPARTURES.

Mar.	Vessel.	Commander.	Destination.
16	Sattara (s)	Patterson	Malabar Coast and Calcutta.
	Gloucester	Butcher	Rangoon.
	Phlox (s)	Baker	Malabar Coast & Goa.

The following vessels obtained their port clearances yesterday:—
Barque Agnia, Santors, to China.
Ship Rosalie, Nillson, to Rangoon.

The following vessels began to load yesterday:—
Ship Noel, to Malabar Coast.
Ship Mistress of the Seas, to Havre.
Brig Prince of Wales, to Zanzibar.

CALCUTTA.

DEPARTURE.

Cashmere (s) .....

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE, AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

DEATH.

SUMMERS—March 15th, at Bombay, Sub-Assistant Surgeon R. Summers, aged 61 years and 9 months.

BENGAL.

BIRTH.

WARDEN—March 11th, at No. 38, Chowringhee, Calcutta, the wife of Lieutenant F. Warden of a son, prematurely, who survived his birth only a few minutes.

MADRAS.

BIRTH.

SMITH—March 8th, at Cannanore, Emily, the beloved wife of the Rev. Clement Smith, Chaplain.

NORTH-WEST PROVINCES.

BIRTHS.

ROWCROFT—March 7th, at Meean Meer, the wife of Captain G. C. Rowcroft, B. S. C., 30th Regiment N. I., of a son.

SLATER—March 6th, at Simla, the wife of the Rev. S. Slater, of a daughter.

The Bombay Gazette

WEDNESDAY, MARCH 17, 1869.

THE new version of the Cotton Frauds Bill is certainly a great improvement on the original draft, which pleased nobody, satisfied nobody, not even its promoters. Less objectionable in its present shape the bill may still be subjected to useful criticism, and we should like to know whether the judges and the legal gentlemen think that the proper object has been aimed at and the proper mode of accomplishing it adopted. What we take to be the end of legislation on fraud is the punishment of delinquents; for the prevention of fraud can only be an indirect effect of penal legislation, which acts, or is supposed to act, as a deterrent. Even in the original bill there was no provision levelled directly at the prevention of fraud; the various clauses having in view solely the detection and punishment of offences. The bill would, therefore, be more correctly called the Cotton Frauds Punishment Bill. The object of the measure should be detection and punishment, and the means devised should be directed to accomplish that end. Consequently the sole aim of legislation should be to improve procedure. The measure of 1863, we suppose, was passed on the assumption that the then existing legal methods did not suffice for the prompt and effective punishment of a particular species of fraud, and that in order to execute the common law prohibition of this offence, new machinery was required. That machinery, it is said, has on trial proved ineffective; and now fresh devices are called for. But the original draft was by no means limited to the legitimate object of improving procedure; it sought to improve cotton cultivation and cotton machinery; and even in its amended form the objectionable feature is retained. By clause XXI. it is enacted that any surplus remaining after the purposes of the Act have been satisfied may be applied at the discretion of the Government "for purposes immediately connected with the cultivation of cotton." Here we have an interference with the common course of trade which is wholly unwarranted. However expedient it may have been in the outset to stimulate the growth of cotton in India, every reason that could be urged in favour of that course has long ceased to operate, and it is time that the trade of cotton-growing was left to itself. The American war supplied keener spurs to cotton cultivation than all the Acts of Council ever passed; and showed conclusively that nothing operates so strongly as an imperious demand. Surely enough has been done by man, and by causes over which man had no control, to thrust on the cultivator the habit of producing cotton, and the future of the trade may well be left to itself. The avidity with which the staple was supplied during the war implies that the producer is alive to his own interests and able to take care of himself. We regard the appropriation of any part of the fund raised under these Acts towards the improvement of cotton cultivation as injurious and unjustifiable.

And, except in so far as it improves procedure and constitutes a mere dry amendment of an imperfect law, we take exception to the whole scheme. The device of exacting certificates of origin, as we may call them, may be tried, because it is just possible that they will aid in the detection of fraud, and act indirectly as a preventive. The trade-mark system, also, is a fair method of attempting to secure a genuine, unadulterated article; and it may have the further effect of inspiring the Press Companies with a desire to press nothing but cotton, which is what it purports to be; but surely these devices might well be left to the self-interest of the traders whose reputation is at stake. Is it necessary to try and make all these people good by Act of Council? Then why should Press Companies be compelled to take out a license? What valid and convincing reason can be produced why this official form of industry should be exceptionally treated? Why should there be a license for a Cotton Press any more than for a Printing Press? We know perfectly well, that the money levied in this exceptional way, like the four annas per bale on export, goes to furnish the fund which defrays the expenses of the Act. But that does not justify the imposition either of a license fee or an export duty; because the expenses of the Act are not legitimate expenses. Those expenses are incurred in maintaining an army of Inspectors, and what is there to justify the existence of this army? Why should cotton be inspected any more than grain, or tea, or sugar, or wine? If Inspectors are needed for cotton, why not for every other article sold in the trading marts of Bombay? Do our acute merchants lose their five wits when the object of bargain and sale is Cotton? No doubt all these inspectors are paid out of a fund raised by taxing the article supposed to be benefitted, and that their salaries are not direct burdens on the public revenue; but indirectly the cost falls on the revenue and the consumer. The export duty and the license fee may be "inappreciable," to use a favourite argument, but somebody must pay them; and were they never so inappreciable, that fact would not justify the levy of a fund simply to pay the salaries of useless Inspectors. And observe! Under this Act the limit of the patronage it creates is only the limit of the fund. Consequently, as every interest has a natural tendency to increase itself, to become "vested," to grow in power and extent, so the cotton-inspecting interest endeavours to increase itself by increasing the fund. By this very bill Government is empowered to appoint, not only a Cotton Inspector in Chief, but "such and so many officers, to be styled Cotton Inspectors and Cotton Sub-Inspectors as shall appear expedient." The number of these officers clearly will be limited only by the amount of the fund out of which they are to be paid; and an uncharitable person might regard the bill as one means of creating patronage at the expense of the public revenue and the consumer. Even the exceptional Cotton Police is to be paid out of the fund. We do not misconstrue the motives which led to the production of this measure, believing them to be honestly inspired by an anxiety to please Manchester and improve Indian cotton. But we object to the whole machinery sought to be employed for that purpose, holding that cotton cultivation has been sufficiently stimulated, and that the frauds in the cotton trade ought to be dealt with by the ordinary machinery of the law. The only valuable portion of the bill is that defining the offences and deciding the punishment; all the apparatus of licenses, and export duties, and inspectorships, and special preventive police is merely a costly parasite which has fastened and feeds upon the cotton trade without now being of any value to anybody, whatever it may have been in times past. The proper policy to be pursued would be one reducing the parasitical establishment, and preparing for its euthanasia.

MR. ROBERT KNIGHT, it seems, is ambitions of sharing with his ally, Mr. Munguldass Nathoobhoy, the responsibility of bringing to pass the wretched grain tax. Well; they both concurred in producing the dilapidation of revenue which obliged the Government to sanction a loan for current, ordinary expenses; and they both assisted, by different methods, in putting a tax on the food of the poor. Mr. Knight, with malice aforethought, *desired* to tax the necessaries of life; Mr. Munguldass was reduced to a position which made him inflict the tax against his better judgment. But that fact does not relieve Mr. Munguldass from his responsibility. He is the ostensible author of this return to Octroi Duties, as well as of the policy designed expressly to compel their adoption. Of course we know that he is opposed to a grain tax, and our contemporary understands, as well as we do, the sense in which we say that for this grain tax Mr. Munguldass is responsible. He could have avoided it by not reducing the house-rate, and he did not. No doubt he is to be pitied, because he has been misled; but we doubt whether he relishes the consolations imposed upon him by a bad adviser, whose censure, noi whose praise, it is the object of honourable men to earn,

H. E. LORD NAPIER of Magdala leaves Bombay to-day on his way to Umballa via Jubbulpore.

As we anticipated a few days ago, Dr. Lyon, at the request of the Drainage Commission, has been appointed secretary to the Commission. The first sitting of the Commission is to be held to-day.

MAJOR T. W. KNIGHT, Acting Paymaster, Poona Circle, has been allowed furlough to Europe for two years on medical certificate.

MAJOR G. A. LAUGHTON, Superintendent Bombay Revenue Survey, has been allowed furlough to Europe for sixteen months on medical certificate.

MAJOR R. WALLACE, Deputy Superintendent Revenue Survey, Southern Maratha Country, has been allowed furlough to Europe for six months on private affairs.

LIEUTENANT E. REYNOLDS, Adjutant 1st Regiment, Sind Horse, has been allowed furlough to Europe on medical certificate for two years, under rule 15th of the Furlough Regulations of 1868.

CAPTAIN C. E. FISHER, Deputy Settlement Officer, has been allowed furlough to Europe for one year, from the date of embarkation in April next, under the new Furlough Regulations of 1868.

THE movement headed by the two sons of the late Ameer in Southern Turkistan appears from our Afghanistan letter to have gone on gaining strength. There is no mention yet of any attempt to check it. The ousted Governor, Sirdar Alum Khan, refuses to do anything till he is reinforced by an army from Cabul, and Mahomed Yakoob Khan, who has now supreme power at the capital, shows none of his usual energy in deferring action so long. Meanwhile Chief after Chief and Meer after Meer joins the new movement, and the result is that not only has the whole of Afghani-Turkistan been lost to the Ameer, but the late Ameer's sons are actually contemplating an aggressive movement on Bamian. We have all the elements here of another war, and it is hard to foretel the end of it. The Ameer has some serious work cut out for him and it will be curious if he spends much time sight-seeing in the Punjab. Our correspondent alludes at some length to a point of importance in connection with our relations with Afghanistan. We mean the attitude of Persia. Mahomed Yakoob Khan—the Ameer's son—seems to take credit to himself for having brought about a good understanding with Persia by a visit he made not long ago to Meshed, and though it is not expressly so stated it appears not unlikely that he engaged on behalf of the Ameer not to enter into relations of an intimate character with the British. At all events he apprehends an estrangement on the part of Persia as a result of the Ameer's present policy, and perhaps a confiscation of the jagheers which he has held from the Shah in the neighbourhood of Herat—if not an actual encroachment on the Ameer's own dominions when any opportunity occurs. On this account he is opposed to an alliance with the British, and apparently does not seek to make a secret of it. It will be interesting to watch the course the Shah adopts. He seems not indisposed at present to indulge in a little military activity, for it is well known that he has an army engaged at present in some mysterious operations in the direction of Seistan.

THE Viceroy will leave Calcutta at 8-30 A. M.' on the morning of the 25th instant, and will arrive at Umballa on the morning of the 27th instant. The Durbar will take place on the day of His Excellency's arrival.

THE "Indian Daily News" announces the probability of a speedy settlement to the Rewah difficulty. "The Rajah appears to have broken through the web of intrigue which had been woven so clearly about him, and by this time the *sunnuds* of appointment for Major R. O. H. Forbes and Mr. G. M. Tagore, the last as the special representative of Rewah in this city, to confer with the Foreign Secretary on the matter, are on their way to Calcutta."

THE Calcutta papers inform us of the loss at the mouth of the Damooda river of the ship "Daphne," Captain Graham, bound to the Mauritius with a cargo of grain. She was reported to be on shore on the night of the 9th, and although every endeavour was made to tow her off, the effort proved unsuccessful, and she became bilged last Friday morning. Flats were sent down to endeavour to save her cargo and stores.

AT a meeting of the Viceregal Legislative Council held on the 11th inst., the Income Tax Bill, the Bill to abolish the Police Superannuation Funds, and the Bill for imposing a transhipment fee on opium were referred to select committees with instructions to report in a week. We publish elsewhere an interesting discussion on the first named measure. Sir R. Temple also introduced a Bill to make better provision for the collection of land Customs on certain frontiers in the presidencies of Fort St. George and Bombay, and a Bill to amend the law relating to Customs duties, and moved that they be referred to select committees with instructions to report in a week. This was agreed to. At a meeting held on the following day for the despatch of ordinary business, not relating to the Budget, Mr. Shaw Stewart presented the report of the Select Committee on the Bill to consolidate and amend the law relating to the District and Subordinate Civil Courts in the presidency of Bombay, and moved that the report of the Select Committee on the Bill for regulating the procedure of the Courts of Criminal Judicature not established by royal charter be taken into consideration. These propositions also were carried.

IT has already been mentioned that the plans of the new Post Office for Bombay provide for further accommodation to be added hereafter, as the importance of Bombay as a postal centre is likely to increase. From the "Indian Daily News" we learn that the Government Carrying Agency, familiarly known as the Bullock Train, will be extended westward, and it is almost certain, observes the Director General of Post Offices, "that in the course of the present year the Bombay establishment will be constituted a Money Order Office for money orders to and from the United Kingdom. It will not merely be a local Money Order Office, but being the office through which all the mails to and from England pass, will have much to do with the compilation and check of money order advices," &c.

THE Supreme Government, it appears, has sanctioned the expenditure of thirteen lakhs of rupees for the Madras water-work project.

THE Maharajah of Vizianagram, while at Calcutta, succeeded in attaining one of the highest objects of a native prince's ambition—he has had an extra gun added to his salute. He is now, it appears, asking something else, namely, a European guard of honour to receive him at Madras, in order that he may feel himself the equal of some other Rajah, who managed to induce the authorities to grant him that honour.

MAJOR HAIG, Executive Engineer of Doomagoodium, is, we learn from the "Central India Times," about to engage in a rather novel speculation. He intends sending straw from Doomagoodium to Coconada, having it pressed there and finally shipping it for the English markets! He is very sanguine as to the result of his scheme and feels convinced that it will pay.

MUCH serious inconvenience (says the "Central India Times") has lately resulted to travellers on the line between Bombay and Jubbulpore via Nagpore, through delay in the transmission of their heavy luggage. This is in a great measure owing to the immense and rapidly increasing amount of traffic on this line; and we are glad to learn that the Government, moved by the numerous and reiterated complaints that it has received on the subject from military officers and others, has at length consented to book heavy packages from Bombay as far as the Punjab.

AN extraordinary "Gazette of India" was published last Friday, containing the proposed New Stamp Act with the report of the Select Committee.

THE tenure of office of Dr. Green, the Inspector-General of the Indian Medical Service, expires on the 31st instant, and Dr. Murray, who succeeds, will assume charge on the 1st April. —*Indian Daily News.*

INTELLIGENCE has been received from Cachar, dated 11th March, to the effect that Major Stephenson's column had reached the Sonaie river and taken possession of the salt licks frequented by the Loshias for the manufacture of salt. Health of troops continues good. Mr. Edgar, Deputy Commissioner, states that he now sees his way to preventing further inroads by the Loshais. He leaves the land route and goes up the Sonaie in canoes by detachments.

ON the occasion of Lord Mayo's visit to the Alipore jail on 20th January last, His Lordship wrote the following remark in the visitors' book:—"I visited the Alipore jail this morning and was quite astonished at the amount of industrial work carried on therein, and generally pleased by the excellence of the organization."

CALL FOR TENDERS FOR A GOVERNMENT LOAN.

(BY SPECIAL TELEGRAM FOR THE "BOMBAY GAZETTE.")

CALCUTTA, 16TH MRCH, 4·31 P.M.

Government invite tenders for a loan of two crores of rupees, to be issued in promissory notes at four per cent. The form and conditions are not the same as in the case of the four per cent. transfer loan of May 1865. The tenders are to be opened at noon on 17th April.

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

THE GOVERNOR GENERAL'S BILL.

LONDON, 12TH MARCH, NOON.

In the House of Lords last night the Bill for extending and defining the authority of the Governor General of India was read a second time.

The Duke of Argyll explained that its provisions were similar to those of the Bill which was introduced last year, but that the clause for erecting the Lieutenant Governorship of Bengal into a full Government with a Council had been omitted. The Duke said that an attempt to change the relations between the Lieutenant Governor and the Viceroy would only increase their mutual jealousy, the true remedy for which he would not propose at the present time. A seat would be given in the Executive Council to the Lieutenant Governor inasmuch as his exclusion now involved great waste of time.

Lords Powys, Lyveden, Houghton, Broughton, Salisbury and Pardnice (?) expressed general approval of an increase in the executive powers of the Indian Government.

A motion has been introduced into the House of Commons in favor of the union of the Horse Guards and War Office under one responsible Minister. It was subsequently withdrawn after discussion.

Mr. Cardwell and Sir John Pakington declared that both departments were actually under the control of one Minister.

The East India Irrigation Bill was referred to a select committee.

The Beverley election has been annulled.

A Conservative candidate has been elected for Bewdley.

The names of Malcolm Lewis and Lord Glasgow appear in the obituary of the week.

THE LUXEMBOURG RAILWAY BILL.

PARIS, 14TH MARCH.

Public Laguerronier (? Viscount de la Guerronière) is now returning to Brussels with a despatch explaining the views of the French Government on the Luxembourg Railway Bill, thus removing the question, hitherto of a commercial character only, to the domain of diplomacy.

Advices from Madrid state that the debate on the Constitution will commence next week.

LONDON, 13TH MARCH, APT.

In the Liverpool Cotton Market to-day prices were held firmly.

Fair Dhollera 10¼d.

4 per cent Government Securies	92¾
5 ,, ,, ,,	105¾
5½ ,, ,, ,,	110¾
Exchange on India..1s. 11 3/16d. to 1s. 11 5/16.	
Total Coin in Banks of England and France	£63,875,000
,, Notes Outstanding	£75,750,000

PARIS LETTER.

(FROM OUR OWN CORRESPONDENT.)

PARIS, 19TH FEBRUARY.

THE romantic incidents of an alleged attempt, on the part of a Polish Count, to procure, with the aid of a noted *lorette*, the poisoning of a French Duke, with whose wife the Polish Count was said to be in love, by means of poisoned sugar-plums, which the *lorette*, having inveigled the Duke to the last of the masked opera-balls, was to administer to him, and which were to kill the Duke so instantaneously that his death could only be attributed to apoplexy,—having broken down, under the preliminary examination, one after the other, public curiosity is now as much excited by the endeavour to ascertain the motives which can have led to the perpetration of so absurd a hoax, as it was, a week ago, by the supposed discovery of so abominable a plot. One of the oddest things about the affair is the dropping, by the supposed Count's accomplice, when the pair were arrested on the denunciation of the *lorette*, of three sugar plums, which, in answer to the questions of the policemen who operated the double arrest, he admitted to be poisoned, but which, having been analysed by order of the magistrate, are found to contain no trace of poison! Were these *bonbons* dropped, and was this admission made, by the supposed accomplice (a young medical student), to throw enquiry off the scent, and act as a blind? Is the thing an impudent attempt, on the part of the *lorette*, to advertise herself? Or is the whole affair a stupid mystification from beginning to end? We shall probably see a little more clearly into the mystery in the course of another week.

Another thoroughly Parisian piece of scandal which has been occupying the attention of this city, and is far from being laid at rest, is the action brought by the Princess de Beauveau-Craon for recovering possession of her daughter, the Princess Isabeau de Beauveau, who has run away from the maternal jurisdiction, and is now safely hidden, in England, in a refuge found for her by persons of the utmost respectability, and in very high position, but who must here be nameless. The Princess de Beauveau-Craon has, whether justly or unjustly, a detestable reputation. Her father disinherited her, leaving his immense fortune to Louis Philippe. But he declined to accept the legacy, which, through his refusal, lapsed to the city of Paris. But the Municipality, imitating the generosity of the Sovereign, also declined to take possession of it; and gave it back to the disinherited daughter, with a good deal of paternal counsel as to amending her ways, and being "a better girl" for the future. The Princess' husband and children have all died, one after the other; the runaway Princess Isabeau being the only one left. This young lady, having determined to quit her mother, foolishly took refuge with Baron Guldenstubbe and his sister, a couple of eccentric Laplanders, who have, for many years, made their head-quarters in this city, where the Baron, who is as proud and poor as he is tall and thin, has made himself somewhat notorious by his attempts, incessant, but unavailing, to persuade all the rich and handsome women of his acquaintance to marry him—a peculiarity which rendered his house a particularly unsuitable refuge for the Princess Isabeau—and doubled the intensity of the mother's ire when she had succeeded in discovering her daughter's whereabouts. It was rumoured, at first, that the Baron, still sharp-set after a wife with money, had decoyed the young Princess from her home in order to marry her; but the brother and sister, with whom the young lady only remained long enough to contrive her flight across the Channel, drew up (in the form of a letter to an old nobleman distantly connected with the Beauveau family, but who has always taken care to give them a particularly wide berth) a most haughty and violent denial of any such idea on the part of the Baron. As this extraordinary document has been lithographed and put into extensive "private" circulation by its authors, there can be no impropriety in alluding to its contents, the most remarkable of which are the expressions of contempt and disgust employed by the writers in speaking of the family in question. "Is it possible," they ask, "that anybody with a grain of common sense can suppose for a moment that the head of the Guldenstubbe, descended from the Royal House of Prussia, would blot his glorious escutcheon by intermarrying with blood so utterly debased?" The violence of the letter is something amazing, and the statements and allusions with which it is filled are such as could hardly be made, with anything like decency, in any tongue but French. The Princess Isabeau has always been encouraged by her mother in a disregard of conventionalities that would naturally expose young women to unfavourable comment; and she had thus been in the constant habit of going over to England, on visits to friends, accompanied only by her maid. But though thus eccentric in her doings, the Princess Isabeau has never, her friends maintain, given any occasion for any graver charge than that of unusual independence and eccentricity. The tone of the Guldenstubbe circular must there fore be set down as being, as far as she is concerned, both ungenerous and unjust. The Princess-mother has brought a suit against Baron Guldenstubbe and the Baroness his sister, for the abduction of her daughter, and this the Guldenstubbes have evaded by running off to Germany. The Princess Isabeau, meantime, remains out of her mother's reach in England, where she has made such frightful statements about her mother, whom she accuses of trying to poison her in order to get possession of a fortune belonging to her in her own right. The terribly bad reputation of the mother giving weight to the accusations and suspicions of the daughter, it is most likely that the retreat of the latter will continue to be kept secret by those to whom it is entrusted.

The stream of dissipation is rushing onwards as full as ever, though not quite so noisily. Music is even more generally in vogue just now than dancing. Madame Norma-Neruda, the great Swedish violinist, has come back to us in greater power and vogue than ever. This lady, like the sisters Marchisio and the sisters Milanollo, fully equals the greatest male performers on "the king of instruments," and is judged by the most fanatic admirers of Joachim to be "fully equal" to their idol. By others she is considered to be his superior. One of the Milanollo sisters, it will be remembered, died suddenly, just as fame and fortune were beginning to smile on them; the surviving sister made a splendid fortune, and a brilliant and happy marriage, in her native land; the sisters Marchisio have also made a large fortune, which has enabled them to retire into private life. The failure (for the present, at least,) of Miss Minnie Hauck, must be considered as definitive. She has a good person and a charming voice; but she needs several years more of useful and diligent training before she can take the position to which she aspires. Another of Wartel's pupils, Mlle Bettini, the most promising on his list, having just finished executing a brilliant *roulade*, a few days ago, suddenly sank dead upon the floor! She was on the eve of her *debut*, and had just signed a brilliant engagement for the French Opera. Auber, the Perennial, who has just entered his 88th year, is at work on a new three-act Opera! At the first of the Tuileries concerts, given a week ago on the eve of Auber's birthday, just as the clock was striking twelve, the leader suddenly remarked to the Orchestra—"Gentlemen, M. Auber is at this moment entering on a new year! Let us salute him!" and the Orchestra then struck up the famous waltz from his last Opera, the *Jour du Bonheur*. The old composer, who, in his quality of "Director of Music" at the Tuileries, was present on the occasion, was no doubt properly gratified at the homage thus paid to him; but few of the company understood the intelligent Arthur Kalkbrenner, son of the great German *maestro*, and himself a clever composer, recently deceased, has left a sum of £6,000 to the Mutual Relief "Society of Instrumental Musicians," a very excellent and useful institution, presided over by the eminent amateur, Baron Saylon.

The vocalists who take their annual flight each year across the Channel, are greatly distressed by the delay of the English opera managers in adopting the "Normal diapason" now in universal use here. The matter is a very important one; and there seems to be but one opinion, among singers and performers, as to the desirability of such a change. It is evident that some standard of pitch is absolutely necessary, or concerted music would be impossible. It is also known that the amount of tuition to which a musical string is subjected, decides the pitch of the sound it will give out when struck. The number of vibrations a stretched string will give out when struck, depends on three conditions—the length of the string, its thickness, and the amount of stretching to which it is subjected. The vibrations of a musical string are perceived by the ear as *sound*, and the tighter it is stretched the sharper its sound becomes. The human ear is incapable of appreciating, as musical sounds, vibrations less rapid than about 32 per second, or more rapid than about 16,384 per second. In the organ—that most perfect of musical instruments—the 32-feet C, its lowest note, represents the former; the highest note of the organ represents the latter. To describe how these numbers are obtained would require technical explanations out of place in the present letter, suffice it to say that musicians have agreed, by common consent, to consider the sound resulting from 512 vibrations per second as constituting the middle C of the pianoforte. It would seem, therefore, that with this common point of agreement between them, musicians ought to have no difficulty in securing unity of pitch all the world over. But such is so far from being the case that every country has adopted, for its standard of sound, numbers of vibrations differing considerably among themselves; so that, for example, concertina players having discovered by experience how greatly orchestras vary in pitch, are obliged to provide themselves with as many as twenty sets of

LECTURE BY THE Rev. Dr. WILSON.

On Monday afternoon the Rev. John Wilson, D. D., delivered a lecture in the Town Hall to the members of the Mechanics' Institution, his subject being "The Maratha Country and its Tribes and Castes." Commander G. T. Robinson occupied the chair, and there was a large attendance, including a good number of native gentlemen, who seemed to take a hearty interest in the lecture.

Mr. Rev. Dr. Wilson at once proceeded with his lecture, in which he gave an interesting account of the Maharashtra—geographical, descriptive, and historical. He also spoke of the high characteristics of the race, of their several castes, and their chief rulers from a very early period;—and gave the Brahmins full credit for their cleverness and high standing among the people of India. In conclusion he said that perhaps after the rains, and before he left this country, he would be able to give another lecture in continuation of the present. He would be glad if he could by generalities make history more unclouded than it was in the larger works that were at present used. It was his impression of the Mahratha people that they were bound to take a lead in Indian progress, and he believed that country would become peculiarly distinguished. The intelligence of the Mahratha Brahmins more especially was universally admitted, and in that hall at the examinations of their University he had witnessed quick efficient ability and learning displayed by many of them. (Applause.) The spread of reform was being generated among them, and he could not but wish them God's blessing on all the attempts they might make to remove darkness from this great but most interesting country. (Applause.)

The Chairman then moved a vote of thanks to their esteemed fellow townsmen for the very eloquent, able, and learned lecture they had just heard. (Applause.) He hoped and trusted that the view the reverend lecturer had expressed would be carried out; and meantime begged, on behalf of the institution, to tender Dr. Wilson their thanks for his instructive address. (Applause.)

Dr. Wilson acknowledged the compliment, remarking that he did not require the thanks of that assembly, for he had very great pleasure indeed in appearing before them that night. (Applause.)

The meeting then separated.

BOMBAY RECLAMATION COMPANY.

A general meeting of the shareholders of the Bombay Reclamation Company (Limited) was held on Monday afternoon for the purpose of receiving the account of the liquidators up till 30th November last in terms of clause 155 of the Indian Companies Act X. of 1866. It was only after considerable delay that a quorum of shareholders—twelve—could be got together. Mr. J. G. Smith, one of the liquidators, was called to the chair. A statement of receipts and disbursements from 1st December 1867 to 30th November 1868, together with a list of the assets and liabilities of the Company as at the latter date, which had been printed and circulated, was submitted to the meeting.

The Chairman then said—Gentlemen, the statement of receipts and disbursements has been put before you in accordance with the terms of the Joint Stock Company's Act, and we have also sent you a list of the assets and liabilities of the Company in order that you may know exactly the state of the property. A good deal has been said as to our not giving an estimate of the value of the shares of the Company, but certainly we do not consider it as part of our duty as liquidators to state what the shares are worth. If we gave any estimate, and that was incorrect, the shareholders might say we had intentionally misled them; and besides I don't think there is any one in Bombay capable of giving an estimate of these shares. Such a statement as that published this morning may do no harm, but a statement published by us might carry more weight, and if it were incorrect very serious injury might be done to your property. You could not possibly expect that a purchaser would offer more than our valuation, and if that were too high it might prevent purchasers coming forward at all. With reference to two letters that have appeared, one of them lately signed by "A Shareholder" is so exceedingly offensive that I do not think the writer could have expected the liquidators would have taken any notice of it whatever. With regard to the second I would say to the writer that I think the natural, proper way to inquire for information is by applying to us, not to the *Times of India*. In the end that will be found the most satisfactory way, because for our part we are glad to give the shareholders every information, but will certainly refuse to take any notice of anonymous writers. The present committee have retired, and it is for you to say whether there will be another or not. I am bound to say it is exceedingly satisfactory to the liquidators to have the committee to share our trouble, but I cannot say that it benefits the Company, for we have found that the fact of the offers having to go through so many hands, deters offerers from coming forward at all. I will now only add that I hope the statement of accounts laid before you will be found satisfactory.

Mr. Dinshaw Manockjee Petit moved that the accounts submitted by the liquidators be approved.

Mr. Dunlop seconded, and in doing so said, that as a member of the committe he had seen a good deal more of the Company and the manner in which it had been liquidated than most of the shareholders had, and he thought they had reason to be satisfied with the way in which that had been done. He had had questions put to him some times about estimates and accounts, and he must say he thought the liquidators were justified in refusing to state what they thought was the value of the property. The shareholders and the people of Bombay knew the value of property and were quite as capable of knowing the value of a share as any body else—and if they had not power to form an estimate, their own intellectual abilities were to blame. There was one matter to which he would refer mostly as a personal explanation. In the liquidators' account of disbursements there was an entry of Rs. 5,000 of brokerage on a loan from Ardaseer Hormusjee Wadia. Now, though he was instrumental in getting that loan, he begged to say he had had nothing to do with the brokerage, and with a very slight exception he had had nothing about remuneration. He would also say that he did not think the liquidators were sufficiently re-paid for their trouble by the commission of one per cent. That rate was by far too inadequate, but they were perhaps a little set off by the expenses charged for the establishment. On the other hand, he thought the accounts were very satisfactory, and he begged to second the adoption of them.

The resolution was at once agreed, and on the motion of Mr. Dunlop a vote of thanks was passed to the Chairman, when

Mr. Mooteeram Bhugoobhoy asked whether the liquidators had got any offers for the portions of land as yet unsold.

The Chairman replied that he did not think it would be very judicious for the liquidators to say what offers they had received for the various lots of ground that were unsold.

Mr. Dinshaw Manockjee thought it was not wise policy to put such questions at a public meeting. Any shareholder could make enquiry privately, but it was unfair to do so in this way. He would not advise it. If any could be made privately, but there was no use in bringing it before the public.

Mr. Dunlop remarked that the question was out of order. He thought that as the accounts had been approved by the shareholders, the meeting ought to be dissolved, and if any shareholder had any questions to ask, he could put them afterwards to the liquidators.

Mr. Mooteeram—I simply wish for information, nothing else.

The Chairman—Well, we really cannot tell what we have been offered for the land, but we shall be glad to give you any legal information.

A Parsee shareholder—May he ask what a share is worth? (Laughter.)

The Chairman—No, certainly not. The liquidators—it was further explained by the Chairman in reply to Mr. Mooteeram—could not sell the property till Government gave them possession of it, and it was quite impossible for them to say what the value of the land would be when Government gave it up.

Mr. Mooteeram—Can you say how long Government will retain the land?

The Chairman—The Government may keep the land till the Colaba railway is finished, and even after that they can keep it for eighteen months.

The meeting then separated.

HIGH COURT.—Appellate Side.

(BEFORE THE HON'BLE MR. JUSTICE TUCKER AND THE HON'BLE MR. JUSTICE GIBBS.)

Wednesday, 10*th March* 1869.

Murder.—At a Court of the Criminal Sessions held at Kulladghee, before Mr. A. R. Grant, Session Judge, Goorlussappa bin Amrappa and Chundowa Kome Mullesh[a]ppa, committed for trial by Mr. Nowrojee Byramjee, Magistrate P. P., in the District of Kulladghee, were charged under section 302 of the Indian Penal Code with murder. It appeared from the evidence adduced before the Session Judge, that on the night of Monday the 2nd November 1868 the accused persons murdered one Mulleshapa bin Bussapa, the husband of the accused Chundowa. They stated before the Magistrate that they had gone together to a Jatra (pilgrimage) in the neighbourhood on the Saturday preceding Mulleshapa's death, stayed there all Sunday, and returned to their village on Monday morning. At about 9 o'clock on the night of that Monday the deceased was stung by a scorpion, and one Hunmunta, a Sawar of the Poona Horse, who lived in the same house with him (though in a perfectly distinct portion of it) essayed his cure by incantations, and, as he himself said successfully, for, in the course of about an hour the pain gradually went down the leg again, and deceased only complained of there being a little pain about the part of the foot that had been stung. Just before Hunmunta went away to his own part of the house, to which there was a separate entrance, the accused Chundawa came in, and Hunmunta left the husband and wife engaged in an altercation, which was caused by the former abusing the latter for having been so long absent from home. This was the last time on which the deceased was seen alive, except it might be by the accused, for there was evidence to show, that they (the accused) were seen going to the house at midnight and leaving it again some little time before day-break. At about 8 o'clock on the following morning the accused Chundowa, after having visited the house once before at about 6 A.M., came in and on unlocking the door screamed out that her husband had hanged himself, and feigned great astonishment and consternation. Several persons came to the room, and the body of the deceased was found in a position which at first sight might convey the idea that he had died by hanging, but on close examination it appeared to be inconsistent with that supposition, as the body bore marks of violence from which it was inferred by two jurors who viewed the body that the deceased had been killed by blows over the stomach. The accused Chundowa made a statement before the Full Power Magistrate, in which she confessed that whilst her husband was beating her Goorbussappa (the accused) came in and threw him down. That she then took the grindstone handle before the court and with it dealt him two blows on the ribs, which killed him on the spot, and that her lover and herself afterwards put a rope round the deceased's neck and set his body up in the position in which it was found. The make accused also confessed his guilt before the Magistrate. The court, differing from the assessors, found the prisoners guilty of the offence and sentenced them to death.

The High Court, on a review of the case, declined to confirm the sentence of death passed against the accused, but passed a sentence of transportation for life.

THE INCOME TAX BILL.

This Bill was discussed at a meeting of the Viceregal Legislative Council on Thursday last.

The Hon'ble Sir Richard Temple, in introducing this Bill, spoke as follows:—I have now to move that the "Bill for imposing duties on incomes and profits arising from offices, property, professions, and trades," which has been before the Council since Saturday last, be referred to a Select Committee, with instructions to report upon it on the 20th instant, on which date it is my present intention to ask your Excellency to suspend the Standing Orders, so as to enable the Council to pass the Bill, as it may be amended, into law. The general procedure and plan of the Bill is that of the License Tax Act of 1867, and the Certificate Tax of 1868, suitably modified to adapt it to a pure Income Tax. The exemptions allowed by the Acts of 1867 and 1868 have been for the most part swept away; the only exception being the pay and allowances of Military men not in Civil employ, whose pay and allowances do not exceed Rs. 500 per mensem, and property dedicated to religious and charitable public uses. These exemptions, which are based upon principles of general policy, and which have descended to us from the Income Tax Act of 1860, we have somewhat reluctantly resolved to continue. A general power of exemption is also reserved to the Government of India as before; but it is not intended to exercise it, except in favour of tribes whom it may be desirable to exempt on political grounds, or of classes who already pay any special imperial tax of the nature of an Income Tax. Military Non-Commissioned and Warrant Officers in Civil employ, the Officers and men of the Police Force, Assistant Chaplains, and such persons will not be exempted from the tax imposed by the Bill. The minimum limit of salaries liable to the Certificate Tax of last year was Rs. 1,000 per annum; under the Income Tax the minimum limit will be the same as that of other profits, *viz.*, Rs. 500 a year. The tax upon salaries, annuities, and pensions being precisely computable without any returns, will be levied as under the Acts of 1867 and 1868 at exactly one per cent. As a compensation for these precision, which may, no doubt, sometimes press with comparative severity, the existing procedure is preserved, by which the tax upon such incomes is recovered by monthly deductions. The scope of this part of the Bill has been enlarged so as to include annuities and pensions, and so as to take in the servants of municipal, charitable, and other public bodies and associations. Should it seem advisable to the Select Committee, the Government will not object to bring the servants of firms into the same category. There can be little doubt that it is a boon to the persons who fall under this Part to pay the tax by monthly deductions from their incomes. The Government can extend this boon to the servants of firms without material inconvenience, and are willing to do so if it be desired. It is not intended that persons should be exempted from the Income Tax whose incomes arise in British India, merely because their lives are spent chiefly or even entirely on board ship. Upon Companies, as upon servants, the tax is to be levied at an exact percentage. The precise profits made in India by most of such Companies can be ascertained and returned without much trouble. In order to reduce this trouble to a minimum, it is proposed to assess the profits of Companies ascertained by their latest completed accounts, instead of requiring the preparation of special accounts for the purposes of the Bill. The principal upon which it is proposed to tax Shipping Companies is to assess half the profits of a voyage between India and a foreign port as accruing in India. It is believed that there will be no difficulty in ascertaining such profits upon this principle. Insurance Companies are as the Bill stands exempted from this part, truth to say because owing to the effect upon all such Companies of the mutual principle, and to the difficulty of ascertaining what share of any profits made by the Agencies of Foreign Companies can be credited to British India, the plan of satisfactorily taxing them has not yet been ascertained. Should it be found possible to do so, this feature in the Bill may be amended in the Select Committee; otherwise Insurance Companies, as such, will escape taxation; the shareholders, however, paying upon their profits under Part IV. of the Bill. The profits of shareholders in Companies taxed under Part III. will not be taxed under Part IV. for you have, in accordance with which it is proposed that the duties be levied under this Part, is intended to preserve the principle of rough assessment without returns, while avoiding the sacrifice of revenue involved in the very broad classification heretofore adopted. Under Rs. 1,000, the Assessors, under the Act, will have to estimate incomes within a margin of Rs. 250. From Rs. 1,000 and under Rs. 2,000 the margin proposed is Rs. 500; from Rs. 2,000, but under Rs. 10,000, the margin is to be Rs. 1,000; from Rs. 10,000, but under Rs. 1,00,000, the margin is to be Rs. 2,500; and from 1,00,000 upwards, the margin for estimate is to be Rs. 10,000. The tax levied is to be one per cent. upon the minimum income estimated, with an addition, to cover broken sums, of two-fifths of the difference between the minimum and the maximum. The exact mean is not taken, because it is presumed that more incomes will fall below the exact mean than above it. Thus a person whose income is estimated to be between Rs. 500 and 750 will pay one per cent. upon Rs. 600. A person whose income estimated to be between Rs. 6,000 and 7,000 will pay upon Rs. 6,400. A person whose income is estimated to be between Rs. 9,000 and 11,000 will pay upon Rs. 10,000. A person whose income is estimated to be between Rs. 1,10,000 and Rs. 1,20,000 will pay upon Rs. 1,14,000; and so on. Although no provision is made in the Bill for the formal return of any information to the Collector in the first instance, it is the confident expectation of the Government that persons liable to the duty will assist the Collector by disclosing such facts as he may require to know, to enable him to ascertain his assessment without giving the annoyance of the over-assessment, which is likely perhaps to result if information be withheld. It is proposed that the procedure under Part IV. should differ slightly from that adopted under the Acts of 1867 and 1868, being at once simpler and, it is hoped, more convenient to the taxpayers. The lists and certificates of these Acts are abandoned, and a notice will be served on each person showing the duty to which he is assessed. Should he object to the assessment, he will be allowed to petition the Collector without the preliminary payment of the amount heretofore required. It is only when a person wishes to appeal from the final decision of the Collector to the Commissioner that payment of the amount assessed will be insisted upon as a condition precedent. A provision has been introduced to enable the Collector to enhance the assessment made on any objector, in case it be discovered, in the course of the enquiries following upon his objection, that the original assessment was too low. This will tend to prevent unfounded objections. A person not paying either at once or after the disposal of any objection that he may make, will be liable to be summoned before a Magistrate without further notice, and the Magistrate will, as heretofore, have no option but to fine him in double the amount assessed upon him. Provision has been made to enable a Collector to supplement an assessment deficient by reason of his being in ignorance of any particular source of income or profits. To this extent, the *onus* of informing the Collector correctly at the time when the assessment is first made is thrown upon the taxpayer. Penalties are provided by which the proper officers of Companies, &c., can be forced to deliver the returns required. Power is given to the Commissioner of the Division to remit the penalty in part or entirely. The year of assessment under the Acts 1867 and 1868 commenced on the 1st May. This is found inconvenient; the Income Tax year will therefore coincide with the ordinary Financial year, and commence on the 1st April. Provision is made in the Bill for the deduction from duty payable under it of any tax paid for April 1869 under Act IX. of 1868. It is not proposed to allow any discount to persons paying at once a sum which they might have paid if they preferred it as a second instalment. There is no sufficient advantage to the Exchequer from such prepayments to compensate for the trouble that the accounting for discount gives. The form of Schedule B. has been amended, so as to make it absolutely clear that though the last complete year's income of a taxpayer is to be an important *prima facie* guide to the Assessor, it is not to be an absolute standard. Either the assessor or the assessee may show cause why it should not be followed. It is not intended to levy any duty upon the interest paid upon the Public Debt to persons not residing in British India, or upon annuities or allowances paid to persons so situated. Such, my Lord, is the measure which I have to propose. In framing it I have made large use of the experience gained in working the valuable measures introduced in 1867 and 1868 by my right hon'ble friend Mr. Massey. If the present Bill shall be found, as I have striven to make it, as little burdensome to the taxpayer as is consistent with the necessities of the Exchequer, this result will be largely owing to the antecedent labours of my right hon'ble friend and predecessor.

The Hon'ble J. N. Bullen thought the receipts likely to arise from opium had been under-estimated, and that there was likely to be an increase from this source. He also thought that there might be some increase in customs, consequent on the natural growth of trade, but against this possible increase must be set the circumstance that the valuations of certain dutiable articles were about to be reduced; at any rate there would be no great increase from customs. With regard to the article of salt, it had been said that a small increase of this tax would not be felt, and that this would be preferred to direct taxation. He (Mr. Bullen) was not in favour of this, and was not prepared to recommend the adoption of an increase to this tax, which could only be justified by a proportionate reduction of the duty on other articles of native consumption. If no reduction could be made in the expenditure, there seemed to him to be no way of meeting the deficiency except by direct taxation, and he much preferred the Income Tax to the old Certificate Tax which it was proposed to replace. He noticed that the bill did not intend to levy any tax upon incomes, the interest of which was paid in England. There was no reason why persons residing in England who left their paper in this country and drew their interest here through an agent, should be compelled to pay, while persons drawing interest in England should be exempt. Mr. Bullen stated that he would like to know in what way the 7 millions charged in England on Indian account was expended. No doubt every shilling of it was properly expended on India, but the taxpayers had a right to know how it was expended. He also thought that the home balance was very large, and would like to know why such heavy balance was required. It was only the other day that the Government here had to borrow a sum of money at a high rate of interest, when, for all they knew, there was a large balance lying idle in the hands of the Secretary of State, or else employed at a very low rate of interest. With regard to the loan which his hon'ble friend had stated it would be necessary to raise, he need scarcely say how important it was that the mercantile public should know when it was intended to be raised. He thought it probable that the money could be raised at home on more advantageous terms than it could here. He, as a non official member of the Council, could state that there was no disinclination to submit to whatever taxation might be thought necessary, but the public had a right to expect that the strictest watch would be kept over expenditure.

The Hon'ble M. J. Shaw Stewart in the course of a few remarks congratulated Sir Richard Temple on his having revived the policy of the Income Tax of 1860. Two years ago, he further said, the Right Hon'ble Mr. Massey said that the question of giving the different local Governments more control over their expenditure was under consideration. He (Mr. Shaw Stewart) on behalf of one of the local Governments would say that there was no part of the administration with regard to which reform was more needed. Last year he drew attention to the subject and was told that it was still under consideration, and this year he regretted that his hon'ble friend, Sir Richard Temple, had said no more than that the subject was still under the consideration of the Government. He would conclude by expressing a hope that, when this matter had been thoroughly considered, some reform in this direction would take place.

The Hon'ble Sir Dij Bijay Sing made a speech in Urdu with reference to the heaviness of the Salt duties in the district which he represented.

The Hon'ble D. Cowie made some remarks, from which it appeared that the financial scheme of his hon'ble friend, Sir Richard Temple, had received the full sanction, not only of the executive Government in India but of the Secretary of State. With regard to the bill before the Council, he stated that he would be glad to see a higher tax than that proposed, if some reforms were carried out in the customs duties which were much needed.

The Hon'ble F.R. Cockerell thought the policy of the Bill before the Council removed the difficulty with regard to the License Tax of last year, which he held in common with Mr. Skinner and others.

His Honor the Lieutenant-Governor of Bengal agreed with Mr. Shaw Stewart that it was expecting too much to think that persons would voluntarily send in correct returns of their income, and expressed a hope that the Select Committee would not adopt the Bill in its present shape without considering well whether it would be likely to work.

His Excellency the Commander-in-Chief stated that he had intended to have given a silent vote in support of the propositions of the hon'ble gentleman who had charge of the Bill now before the Council. In speaking now he did not intend to offer any opposition to the Bill; but on the contrary, as a member of the Government, and as one who had been admitted to previous discussions on the measure before the Council, he would not only vote in favour of the measure, but would say something in support of it. But there were parts of his hon'ble friend's statement which he confessed, gave him, as a member of Sir John Lawrence's Government, and as a friend of the Right Hon'ble Mr. Massey, considerable pain. If the Council would look at page 22 of the Hon'ble Sir Richard Temple's pamphlet, they would find that his hon'ble friend had adopted the method of bringing on the carpet the subject of the finances for the past three years. The Council were there told that there had been a deficit for the previous three years: they were told that loans had been raised in order to meet this deficit, and finally they were told by his hon'ble friend the reasons of those deficits. With regard to the existence of the deficits and the fact that loans were raised for the purpose of meeting them, there could be no question, but he (His Excellency) desired to join issue with his hon'ble friend as to the reasons which had caused those deficits. In page 22 of his pamphlet, his hon'ble friend stated that, during those three years of deficit, a sum of three millions had been raised by loan for the purpose of carrying out Civil works of a remunerative character, and then proceeded to state that 3½ millions had been provided by loans to meet charges on account of barracks. He (His Excellency) would have to trouble the Council with a short statement of what took place in that Council a few months ago. Upon the occasion to which he referred, the Council met with closed doors, and a long and active discussion took place with regard to several points which were introduced in his hon'ble friend Sir R. Temple's statement. One of the points raised was about these barracks, upon which his hon'ble friend declared that 3½ millions had been spent, raised by loan; it was satisfactorily established that only £364,000 had been spent on that account. In his hon'ble frend's reply to his (His Excellency's) minute on the subject, in which were comprised many minor points upon which a difference of opinion had arisen, this statement was not controverted, and therefore he might, by assumption, now declare that only £364,000 had been raised by loan, or rather he ought to say they had only spent that amount of borrowed money on account of barracks, and consequently the deficit could not be stated to have been caused by loans on account of barrack expenditure. This statement was not contradicted or questioned by his hon'ble friend in the course of the discussion, and he (His Excellency) was at a loss to understand the statement which he found in his hon'ble friend's pamphlet. That statement caused an imputation to rest on the reputation of his right hon'ble friend, Mr. Massey, and a great imputation on the Government, of which he was a member. In the Right Hon'ble Mr. Massey's financial statement made in 1867, in stating the reason which had caused the deficit, he said that it was originally intended to build a fleet of transports for the Indian Service, for which purpose he intended to borrow a million, but it appeared that, in England, considerable discussion took place on the point, and it was ultimately decided not to borrow money on this account, but to take what was required from the cash balances. The Right Hon'ble Mr. Massey stated that, owing to this, instead of having to meet an expenditure on this account of £5,000 as he had provided for, he had to meet one of upwards of nearly half a million. That sum of half a million was included in the 3½ millions spoken of by his hon'ble friend in his pamphlet. In the financial statement made by Mr. Massey, this time last year, in describing the affairs of the year 1867, he stated as follows:—"The estimated revenue for that year was £41,900,000, very nearly 42 millions. The actual result is, that the estimate is exceeded by more than one million sterling, or, it has been 42 millions, and the actual expenditure was £44,307,000. Our estimated expenditure was £44,307,000; our actual was £44,520,000, our estimated deficit was £2,400,000. Our actual deficit turned out to be £2,517,000. The difference between our estimated deficit and the actual result was in round numbers, £120,000. I stated to the Council last year that the very large deficit which I had to meet was not attributable to any falling off in the revenue, but mainly to accidental circumstances. It was in the first place owing to an over-estimate of opium, but not a very considerable overestimate. The deficit under this head was still further increased by the accident that we had calculated upon bringing to the market in Calcutta a greater number of chests than we were by our engagements enabled to do. The result was, that we were obliged to keep back 5,320 chests of opium which we would have realised £691,000. The deficit was also swollen by other special and temporary causes. We were disappointed in our expectation of repayment of £460,000, advanced to Bombay against the proceeds of the land sales. There were losses of nearly £300,000 under Customs, and Mint owing to the depression of trade, and the home charges were increased by £580,000 on account of the new transport ships and barracks for India." It thus appeared that instead of debiting the deficit to the charge on account of barracks alone, it was made up by many other items of expenditure. Another cause of the deficit was the great expenditure on Civil works, but of which not a word was mentioned in his hon'ble friend's statement. He (His Excellency) would show his hon'ble friend that when he committed himself to that statement he committed himself to error, and it was important to explain this, oversight, and it was important to explain this, because it was a matter on which the reputation of his right hon'ble friend Mr. Massey was involved. It was in the year 1865-66 that the subject of barracks reform had become an established fact, after much deliberation. Mr. Massey, in his statement which he made in 1866, was unwilling to load the estimates with a large loan on this account, and in this he was supported by every member of Sir John Lawrence's Government. The result was that it was the opinion not only of Mr. Massey, but of every Member of the Administration, that all available revenue should be devoted solely to the one object of barrack reform. It was in consequence of this that the Government adopted the course laid down by Lord Halifax, who was Secretary of State in 1865, which was to the effect that they should build their barracks as far as they could out of spare income, and that having done this a loan should be raised for whatever else was required. The course adopted by the Right Hon'ble Mr. Massey was a very prudent one. He did not commit himself to a loan; he did not declare that the whole of the works should be constructed out of the borrowed money, but he adopted the policy which had been sketched out by Lord Halifax, that they should build barracks principally out of the revenue of the year and borrow only the difference. That policy was adopted by Sir John Lawrence's Government in 1866 without a dissentient voice. After this, Lord Cranbourne, who was then Secretary of State, sent out a Despatch admitting the principles agreed upon by the Government of India, and giving his sanction to the proposals of the Right Hon'ble Mr. Massey. Accordingly, in 1867, a million of money was borrowed on account of barracks, but such was the elasticity of the revenue then, that at the end of the year Mr. Massey stated that out of the million borrowed only £200,000 had been expended, leaving an unexpended balance of £800,000, which relieved the Government from the necessity of raising any loan for 1868. There was another important point to which he would invite the attention of the Council. In the 41st page of his pamphlet, his hon'ble friend stigmatised the policy adopted by a former Government and by three successive Secretaries of State as intolerable. He (His Excellency) did think that the use of such an epithet was hardly respectful to the former Government, and certainly was not complimentary to Mr. Massey. He had already stated that not only was it his wish to vote in favour of the bill before the Council, but to say somewhat in favour of it; but it was no secret to the Council that he (His Excellency) was a humble follower, as a politician, of the doctrines of his right hon'ble friend, Mr. Massey, and his predecessor, Sir Charles Trevelyan. It was true that changes of time might necessitate alterations in measures, and therefore it had been determined to spread the period for the construction of the barracks over a period of 10 or 12 years, instead of five years as originally intended.

Major General the Hon'ble Sir H. M. Durand remarked upon the small proportion of the Military as compared with the Civil expenditure, and thought it was hardly fair that the onus of the deficit should be laid upon the Military expenditure.

Sir R. Temple said,—I regret to be obliged to refer, though in the briefest terms, to the remarks which have fallen from His Excellency the Commander-in-Chief (Sir William Mansfield.) Remembering that we are both Members of the Executive Government, I cannot follow His Excellency's example by entering into any discussion regarding the financial deliberations of the Government of India. Only I must state that I have not intended to cast, and in fact have not cast, any reflection whatever on the policy and proceedings of any of my predecessors. In reference to the accounting for expenditure, I quoted the recorded authority of my immediate predecessor, Mr. Massey, in support of the manner in which I am now dealing with that expenditure. I explicitly affirmed the correctness of the financial conclusions which he stated, according to the manner in which the accounts were then made up. And whatever explanation was offered in my Budget speech on the loans, and the deficits and the barracks, was given (as I expressly stated) "in justice to what had been previously done." Next, I understood the Commander-in-Chief to say that I ought not to throw the whole burden of the deficit on the barracks, which deficit ought not to be attributed to that single cause. This I allow, and I also allowed it in the Budget speech. For though I certainly remarked that, under one view of the account, it might be said that the deficit was owing to the barracks, yet I added "I do not at all mean to admit that the barracks *ought* to be selected as the cause of deficit. On the contrary, I say that barracks ought *not* thus to be singled out from our general expenditure." Then I understood the Commander-in-Chief to say that I applied the word "intolerable" to what was really the policy of my predecessor I cannot perceive that I did anything of the kind. What I said was (as can be seen from the printed speech) that the "running into debt for such a purpose (*i. e.*, the construction of barracks) would be intolerable." To that opinion I fully adhere. But I am certainly not aware that it ever formed part of the policy of my predecessor to run into debt in this way. I am not sure that I can follow the Commander-in-Chief into what I understood him to discuss, as to whether these deficits were "deficits proper" or "deficits at all;" or as to whether these military works should be classed as ordinary or really extraordinary; or as to the analogy to be drawn from the management of private capital. The "deficit" that I have to deal with means the difference which arise when the ordinary expenditure exceeds our income. *That* is the sort of deficit which I wish to put an end to. The financial principle which I understand, and which has been enunciated by high authority in England, is this, that we must manage either to spend less than we receive, or to receive more than we spend. Whether the expenditure heretofore incurred on the barracks should be considered to have been defrayed from borrowed money or not, may be a question. Be that as it may, however,—whichever way the account be looked at,—the existence of a deficit is unfortunately beyond question, and the placing of that deficit in a clear light was the matter which I really had in hand. I understood His Honor the Lieutenant Governor of Bengal to say that, according to the Schedule attached to the Bill, it would be impossible for the Collectors to guess the income derived by people from all sorts of sources. But in reality this guessing is the manner in which the late License Tax and the Certificate Tax have been worked. It was also the manner in which the Income Tax of 1860 had really to be worked. For is it not notorious that the returns required by that Act were not only vexatious to the people, but useless to the Collectors? In a vast number of cases the Collectors "surcharged;" it might almost be said that the Act was worked by surcharging. And what were these surcharges? Why, guesses pure and simple. If the Collectors gussed then they can do so better now that experience has so much increased. The task may not be easy, but the rough assessment will become more and more of an approximation as time and experience are gained. At all events it is essential to avoid calling for returns. In reference to what the hon'ble Mr. Bullen very properly remarked to the effect that the interest on the public securities forming part of the paper currency reserve should be credited and shown under some head of income in the Budget, I have to state that this interest is so credited and appears under head XVII. on the receipt side of the Budget, entitled interest.

The Hon'ble John Strachey stated that in justice to his friend, Sir Richard Temple, he thought it right to say that he saw no reason to attribute to him any desire to throw any discredit upon the proceedings of his predecessor, the right hon'ble Mr. Massey. It was simply impossible that he should do so, for the reason that he (Sir Richard) proposed to do nothing beyond that which was proposed by Mr. Massey last year. Sir Richard Temple, in the passage in his pamphlet to which His Excellency the Commander-in-Chief took such objection, merely stated that the running into debt for the purpose of constructing barracks was intolerable. In this it seemed to him (Mr. Strachey) that Sir Richard Temple said no more than Mr. Massey did a year ago. If he understood right, the same objection which His Excellency now took to Sir Richard Temple's measures, he took last year to Mr. Massey's when in a strong protest against the Certificate Tax he asserted that Mr. Massey was setting aside the policy which had been adopted for years by the Government of India. He thought the charge against Sir Richard Temple of treating his predecessor with scant respect was hardly deserved. It was highly satisfactory to find that both by this Council and by the outside public, there had been a general consent to the propositions of Sir Richard Temple. The Certificate Tax and the License Tax had both been constantly objected to, because they failed to recognise the injustice of taxing trades and professions and other precarious incomes, and not those whose incomes were fixed. Those taxes did not tax the landholders who were the richest class in India, who derived the greatest advantage from the Government, and contributed less to the requirements of the State in proportion to their means than the poorest class in the country. Even if more money was wanted now, he (Mr. Strachey) thought that the time had come in which to extend direct taxation to all classes of the community; for this would give the Government the means of raising all additional funds which were required for the purposes of the State. His Honor the Lieutenant-Governor and the hon'ble Mr. Shaw Stewart had referred to the difficulty which would be likely continually to arise in consequence of the fact that it was not proposed to call for any returns of income, and apprehended there was a fear that it would be impossible for the Collectors to give any thing but a wide guess at the incomes of those to be assessed. It appeared to him (Mr. Strachey) that no new difficulty was likely to arise in consequence of this new enactment. The difficulty with regard to the proper assessment of incomes had been got over in the old law, and it was admitted that it had been got over in a manner which was fairly satisfactory. There appeared to be no reason why, if the difficulty had been got over in the old law, it should not be got over in this law, which retained the procedure of the existing law. The hon'ble Mr. Cowie, in his speech, appeared to think it would be wise to impose a higher Income Tax than that proposed, and to reform the present Customs' duties. It could not be denied that the Income Tax threw a heavy burden upon professions and other classes, and there was an evil in the unequal pressure of the tax. This was aggravated rather than diminished by the fact that the chief sufferers were their own countrymen, on whose enterprise and industry the well-being of the country so much depended, and those who were dealt with the heaviest by this tax were those who contributed the largest to the Customs' duty. With reference to what had been stated by his hon'ble friend, Mr. Cowie, he would only say that he hoped the time would come when they would be able to see great reforms carried out in this respect, to the profit both of the tax-payer and the State. With regard to the measure now before the Council, it was at any rate a step in the right direction. The assessment was on a true principle, and tended to make the system of taxation more equal and more just to all.

His Excellency the President said—I cannot allow this discussion to close without expressing in a few words my satisfaction that the proposals made by Sir R. Temple on the part of the Government have been received with such general assent. In such a large scheme as has been submitted, it is impossible to expect that some exception should not be taken to many of its details. It must be a source of great satisfaction to all those who were responsible for the Budget, as explained on Saturday last, that no serious opposition has been made to it in any quarter whatsoever. I think, however, that I should not be doing my duty were I not to express my entire concurrence in the principle which is really the basis of the financial scheme for the present year—a principle which will I hope, form for the future a leading feature in Indian Finance—which has been adopted with great advantage at home, and has received the sanction of two Secretaries of State—namely, that expenditure on works which are not of a clearly reproductive nature, are for the future to be borne by the ordinary revenue of the year. There may be some difference of opinion on this subject, but I believe that it is so inherent a principle of all sound finance, that though the tax-payers of today, may be called upon to make some present sacrifice, yet that it will eventually be found to lead to such economy and to such a satisfactory mode of dealing with all our great sources of expenditure, that, before long, it will be generally accepted as containing the elements of increased credit and lasting security. Now, I think that the distinction between reproductive and unproductive works may be very easily drawn. I do not propose here to discuss the question, or to refer to the difference between military barracks, and other kindred works, but it is very easy to distinguish these from works which are essentially reproductive and which may be expected in the very distant time to bring in a direct return to the State, and to discharge in full those monies which have been advanced to them, and so relieve the Exchequer from permanent charge. Now, there are two great heads of expenditure which may be placed under the reproductive class—namely, the large liabilities which we are about to undertake at a very early period for the purposes of irrigation, and also any expenditure which may be deemed necessary hereafter for the construction of State Railways. There may be other important works, such as the improvement of our harbours—the cleansing and water supply of our towns—and the erection of bridges in populous places—in which there being a distant prospect of speedy return of capital invested, may bring them into the category of reproductive undertakings. There can be no difficulty, therefore in comprehending the principle upon which our finance is to be conducted for the future, namely, that as we have the power, we are determined to make every effort to discharge all expenditure which is not of the character to which I have referred out of the ordinary revenue of the year. There is an additional reason why it is so essential that this principle should now be adopted and that we should declare our determination to adhere to it as long as possible. This reason was alluded to by my hon'ble friend Mr. Strachey, and cannot be expressed too strongly. There is no doubt that probably we are now spending. Whether the expenditure heretofore incurred on the barracks should be considered to have been defrayed from borrowed money or not, may be a question. Be that as it may, however,—whichever way the account be looked at,—the existence of a deficit is unfortunately beyond question, and the placing of that deficit in a clear light was the matter which I really had in hand. I understood His Honor the Lieutenant Governor of Bengal to say that, according to the Schedule attached to the Bill, it would be impossible for the Collectors to guess the income derived by people from all sorts of sources. But in reality this guessing is the manner in which the late License Tax and the Certificate Tax have been worked. It was also the manner in which the Income Tax of 1860 had really to be worked. For is it not notorious that the returns required by that Act were not only vexatious to the people, but useless to the Collectors? 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The Hon'ble John Strachey stated that in justice to his friend, Sir Richard Temple, he thought it right to say that he saw no reason to attribute to him any desire to throw any discredit upon the proceedings of his predecessor, the right hon'ble Mr. Massey. It was simply impossible that he should do so, for the reason that he (Sir Richard) proposed to do nothing beyond that which was proposed by Mr. Massey last year. Sir Richard Temple, in the passage in his pamphlet to which His Excellency the Commander-in-Chief took such objection, merely stated that the running into debt for the purpose of constructing barracks was intolerable. In this it seemed to him (Mr. Strachey) that Sir Richard Temple said no more than Mr. Massey did a year ago. If he understood right, the same objection which His Excellency now took to Sir Richard Temple's measures, he took last year to Mr. Massey's when in a strong protest against the Certificate Tax he asserted that Mr. Massey was setting aside the policy which had been adopted for years by the Government of India. He thought the charge against Sir Richard Temple of treating his predecessor with scant respect was hardly deserved. It was highly satisfactory to find that both by this Council and by the outside public, there had been a general consent to the propositions of Sir Richard Temple. The Certificate Tax and the License Tax had both been constantly objected to, because they failed to recognise the injustice of taxing trades and professions and other precarious incomes, and not those whose incomes were fixed. Those taxes did not tax the landholders who were the richest class in India, who derived the greatest advantage from the Government, and contributed less to the requirements of

AN INTERESTING WILL.

I, Cornelius O'Dowd, being sick and ill, and with very little faith in my doctors, and none whatever in my apothecary—who, I believe, has not renewed his stock for forty years, and started originally with birds' seeds—and being of a sound disposing mind, only disturbed by having so little to dispose of, make the following as may last will and testament :—

From starting in life with a considerable fund of good spirits, I have been living so long on the capital, without the smallest opportunity of replenishing my stock, that I have very little to bequeath. Any shares, however, that I possess of hopefulness—any scrip that I die possessed of in jollity or geniality—I leave to the Irish believers in the present Government. They who imagine that the men now in power understand Ireland and Irishmen, know in what sense concessions are received in that country, by what boons the people are stimulated to fresh demands, and how little they are impressed by anything but strict justice ; to all these I leave my hopefulness. They will want more than I have to bequeath them, and I greatly fear that the years which are to come will not increase their stock.

To the Americans I leave my forgiveness, and I do not know if I ever admired the benevolence of my own nature so much as in this act. For as many years as I have been a writer I have said flippant impertinences of them—on their pretensions, their boastfulness, their arrogance, and their accent. I have quizzed their vulgarity and laughed at their conceit, and yet I have met numberless proofs of American goodwill and kindliness. I don't speak of their hospitality—they can't help that ; but I refer to mindful little attentions shown years after one might have imagined himself forgotten—kindnesses shown to friends simply because they were our friends, and scores of small civilities which by accumulation reach the size of great benefits. All these I have on my conscience ; and when I say I forgive them, I ask you, can you imagine anything more touchingly beautiful than this generosity on my part ? To forget an injury is fine in its way, but to pardon the man you have wronged—to forgive him you have been unjust to—is about as fine a trait as human nature can boast of.

I bequeath my wit and drollery—I cannot exactly say where I have put them away—to the new House of Commons. It strikes me that they will need many like legacies to carry them through their new labours pleasantly—all the more that the honourable House has lost the airy gracefulness of Horseman and the genial pleasantry of Stuart Mill.

To those who believe that Mr. Lowe and Mr. Bright can long continue to eat out of the same dish I leave my credulity, and beg them to mix it with their own, though it be not exactly of the same quality.

My sense of decency and decorum—my dislike to details of the Divorce Court and the general annals of prurient living—I leave to the lady novelists, whose utter destitution in this respect moves pity and compassion ; and I appeal to all those who have any qualities, even worn ones, of regard for cleanliness of life and decency of demeanour, not to forget creatures so utterly bereft of these gifts, and to whom even the mere rags of virtue would prove an unspeakable luxury.

I bequeath an implicit deafness, which promises well to become total, to any friends who are in the habit of attending private concerts. I have myself experienced great comfort from the blessing, which has sustained me through much of Wagner's music and several missionary conferences.

I leave my patience—I have not much of it left—to all who listen to such sermons as I am weekly exposed to, and entreat them to remember that not the least of the miracles of our Church is its power to survive its paid defenders.

I leave my buoyancy to our iron-plated squadron, who need it sadly.

To any gentleman about to leave England with little intention to return to it I leave my "faith in public men"—it will not encumber his baggage, or subject him to examination by custom-house officers.

Any "Irish discontent" I may fell on the score of English superciliousness and impertinence—the tone of disparagement displayed to Irishmen generally as bull-makers, blunderers, bogtrotters, and such-like—I bequeath to those enlightened individuals who desire to cede Gibraltar to Spain, and whose enlarged views will certainly at last prevail to persuade their countrymen how wise it would be to sell Ireland to the Americans, and the Isle of Wight to the French ; and so enforce that commendable policy, that the less we possess, the less it will cost us to keep it.

My curiosity as to what will happen in France after the Empire—whether Garibaldi will be the next Pope, and Hobart Pasha King of Candia—I leave to Colonel Darby Griffiths—without knowing him—but who will recognise such speculations as very like his own, and who, if he had a seat in the House, would like to question the under-Secretary at the Foreign Office as to what late information he could lay on the table about these things.

I have a bottle of very old Irish whisky—somewhere. It constitutes, I believe, what in moments of vainglory I am given to call "my cellar." I leave this to those gentlemen of Ireland who have faith in the present administration ; it will make all of them very jolly, and still leave some in the bottle.

If, however, I should not die on this occasion—and I have now some hopes of recovery, for I have dismissed my doctor and thrown my drugs out of the window—I revoke all and each of the above bequests, as I shall need them for my own use, and may possibly, by an enlarged experience, see some more fitting mode of disposing of them.

[We have the pleasure to acknowledge a letter (adds the editor of *Blackwood's Magazine* to the above) from Mr. O'Dowd's physician, who now pronounces him out of danger, and in fair way to convalescence. He says : "The symptoms of mildness and gentleness which alarmed his family so much gave way on last Friday, and his natural irritability set in in a most decided form. Since then his temper has been barely endurable. Besides this hopeful symptom, I have reason to think that, on reading over his will, he was so gratified by the amount he had to dispose of, he was inspired with a renewed desire to live ; and this sentiment has had most salutary effect upon him." To his many friends, then, we beg to communicate this notice, and to add that, in return for all kind inquiries he offers his gratitude, and, in the language of the newspapers—no cards sent.]

RUSSIA AND CENTRAL ASIA.

THE following is translated from the *Invalid Russe* :—

"News from the military circonscription of Turkestan.—According to the last reports from Major General Abramow dated the 6 th, 11th, and 14th December (18th, 23rd, and 26th), Katty-Turia, eldest son of the Emir of Bokharia, had solicited the general to grant him an asylum, and his media tion to reconcile him with his father. Having been pardoned by the Emir, in a letter sent through the general's intermediary, Katty-Turia had resolved to proceed to Samarcand, and had left for that place, from his residency, situated between Yakobbak and Tasch. Gourgane, with his whole suite, composed of about 300 men ; but when mid-way from Kitar to Djama, the famous Nazar-Beck, who was with him, succeeded in persuading Katty-Turia's men to revolt, and bade him march in to the interior of the Bokhara, and to profit by the Emir's absence to occupy the towns of Hatrtchi and Kermineh. Although it is said that Nazar had menaced the Emir's son with death should he not accede to his wish, the exact details of what passed at the time are not known : however, it is all but certain that Khatty-Turia left the road to Djama and that by a forced march through the steppe, he proceeded to Hatrygt, off which he arrived on the (2nd 14th) of December. The local bek, Rahmet Bii, lost his presence of mind to such an extent that, after hesitating a little while, he came out to receive him. Katty-Turia had him killed, and entered the town ; after having remained in it a few hours and confided its guard to the Aksakals, he marched towards Kermineh, massacring on his road many people devoted to the Emir. As soon as General Abramow received this news he Communicated them to the Emir and requested him to march at once with his troops on Bokharia ; the general left himself on the 7th (19th) December for Katy-Kourgane, where troops had been concentrated by his orders, in order to morally support the Emir, and enable him to expel his son from Bokhara should the latter have succeeded in taking it, and also to prevent the rebellion from spreading through the country. The Emir, with the whole of his forces, composed, it is said, of 15,000 men and 18 guns, hastily marched from Karschi to Kermineh ; meantime Katty-Turia had arrived before the town and summoned the bek to surrender. The bek having refused to do so he was on the point of attacking the place when he was informed that the Emir was approaching. Immediately he took flight to Nour-Ata, from which he was repulsed by a flying column the Emir had sent against him as soon as he reached Kermineh Salyn Dastrakhanya, a trusty man of the Emir, was called by General Abramow at Katy-Kourgane, confirmed all the above details, and added that Katty-Turia had escaped from Nour-Ata, in the interior of the steppe, towards Khiva, that tranquillity had been restored in the Khanas ; that the Emir's son was really proceeding to Samarcand, where was the general, but that on the road he had been induced to change his projects by Nazar and to march on Karschi. The Emir has written to the general that he also suspected the beks of Schahriziabs ; however, those suspicions have not been justified till now, and according to the testimony of General Abramow, those beks are behaving well towards him ; but that does not prevent him from watching them closely. After having requested the Emir to pursue his son as much as possible, and to establish stronger garrisons in the towns of Nour-Ata, Kermineh, and Hatrtchi, the general sent back in their cantonments the troops concentrated at Katy-Kourgane, and returned to Samarcand on the 10th (22nd) of December. The concentration of those troops at Katy-Kourgane has had for result that the population of the principal towns of Bokhara went on to declare openly that they were absolutely unable to continue their support in favour of Katty-Turia, the occupation of each of them by that pretender invariably leading to the arrival of the Russians. The most perfect tranquillity reigns now in the whole country of Turkestan as well as in Bokharia. According to a report from General Abramow, an embassy from the Emir, with the sums he owes, is on the point for arriving at Samarcand. At the date of the last report the Emir was still at Kermineh, but he was to return soon to Bokharia."

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by

REMINGTON & Co.,
Agents, Royal Exchange Assurance Corporation.
Bombay, 18th August 1865.

CHINA TRADERS' INSURANCE COMPANY (Limited).
Capital—One Million Dollars, divided into 200 Shares at $5,000 each.
The undersigned, having been appointed Agents of the above Company, are prepared to accept Risks and issue Policies on shipments to China and Japan, &c.
EWART, LATHAM & Co., Agents.

BANKS.

NEW BANK OF BOMBAY (Limited).—

RATES.

	Discount.
On Government Bills	7 per cent.
	Not exceeding.
On Private Bills and Notes	60 Days. 10 per cent.
On Loans on deposit of Government Paper, Bullion, or Railway Shares	60 Days. 11 per cent.
	7 per cent. 8 per cent.

INTEREST.

On Fixed Loans on deposit of Government Paper, Bullion, or Railway Shares	7 per cent.	8 per cent.
On ditto ditto ditto Goods or Shipping documents for Goods	10 do.	11 do.
On Cash Credits, on Security of Government Paper, Bullion, or Railway Shares, subject to a Commission of 1 per cent. on the amount of Credit	8 do.	9 do.

The Bank is prepared to arrange Credits to be negotiated through its Agencies in the Cotton Districts.
Bombay, 23rd February 1869.

ORIENTAL BANK CORPORATION.—
Incorporated by Royal Charter.

The current rates of Exchange are :—	Per Rupee.
On London at 6 months' sight	2s. 1/8d. do.
,, 3 do.	1s. 11 7/8d. do.
,, 1 do.	1s. 11 5/8d. do.
,, demand	1s. 11 9/16d. do.
On Scotland do.	1s. 11 9/16d. do.
On Ireland do.	1s. 11 9/16d. do.
On Paris do.	1s. 11 7/16d. do.

Circular Notes payable throughout Europe. 1s. 11 7/16d. do.
No Drafts at four months' sight are granted for sums under £50. Sums under £20 are only drawn for on demand.
All Treasury Drafts, Hoondees and other orders for realization, to be endorsed "Pay the Oriental Bank Corporation, or order."
Any information as to rules of business may be had on application at the Office, or by letter to the Agent.

KURRACHEE SUB-AGENCY.

An Agency of the Corporation has been opened at Kurrachee, whom Deposits are received on the same terms as at Bombay. The Agent also buys Bills on England and elsewhere, and grants Drafts on he Head Office and Branches of the Corporation.
Bombay, 15th February 1869.

THE DELHI AND LONDON BANK
(Limited). Established in India 1844.
Capital One Million Sterling, in 20,000 Shares, of £50 each.—Paid up Capital £337,625.

HEAD OFFICE, LONDON—J. C. Parry, Esq., General Manager.
BRANCHES.—Calcutta, Bombay, Delhi, Mussoorie, Lucknow, and Lahore.
LONDON BANKERS—Union Bank of London.

CURRENT ACCOUNTS

Are made up to the 30th June and 31st of December in each year, and if the balance has not at any time during the half year been below Rs. 1,000, interest at the rate of 2 per cent. per annum is allowed on the minimum monthly balances. No interest is allowed on sums above one lac.

FIXED DEPOSITS.

Subject to 3 months' notice of withdrawal 3 per cent. per annum.
6 ditto 4 ditto.
12 ditto 6 ditto.
Any further information as to Rules of Business, &c., may had on application to the Manager.
Remittances to be endorsed thus :—"Pay to the Delhi and ondon Bank (Limited), or order."
Hours of Business—10 to 3 ; Saturdays 10 to 1.
G. W. BOOKER, Manager,
Delhi and London Bank, Limited.
Bombay, 16th February 1869.

COMPTOIR D'ESCOMPTE DE PARIS.—
(Incorporated by National Decrees of 7th and 8th March and by Imperial Decree of 25th July 1854.)
Recognised by the International Convention of 30th April 1862, and by Act No. VIII. of 1864, of the Legislative Council of India, and by amended Act of 1867.

Subscribed Capital	£3,200,000
Paid up Capital	2,200,000
Reserve Fund	800,000

HEAD OFFICE—Paris.
AGENCIES AT

London.	Saigon.
Lyons, Marseilles and Nantes (France).	Hongkong.
Bourbon (Reunion).	Shanghai.
Calcutta.	Yokohama.

LONDON BANKERS.
The Union Bank of London, and Messrs. C. J. Hambro and Son.
AGENTS IN SCOTLAND.—National Bank of Scotland.
,, IN IRELAND.—The Munster Bank, Limited.
,, —The Belfast Banking Company.
The Bank grants Drafts and Letters of Credit, and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the Continent of Europe.

CURRENT DEPOSITS.

These will be made up to the 30th June and 31st of December in each year, and if the balance shall not at any time during the half year have been below Rs. 1,000, interest at the rate of 2 per cent. per annum will be allowed on the minimum monthly balances. No interest will be allowed above one lac.
Deposits for fixed periods are received at interest, particulars of which may be obtained at the Bank as also any further information as to rules of business, may be had on application to the Manager.
All remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order."
E. J. HARDCASTLE,
Acting Manager.
9, Rampart Row, Bombay, 19th February 1868.

AGRA BANK (Limited).—
Capital—£1,000,000 (One Million Sterling).
In 100,000 Shares of £10 each.

HEAD OFFICE—Nicholas Lane, Lombard Street, London, E.C.
Edinburgh Branch—17 St. Andrew Square.
BRANCHES IN INDIA.

Calcutta	Agra.	Kurrachee.
Madras.	Bombay.	Lahore.

The Bombay Manager grants Bills of Exchange at the following rates on London at 6 months sight at 2/4 per Rupee

4	do.	2s. ,,
3	do.	1/11 ,,
2	do.	1/11 ,,
1	do.	1/11 11/16 ,,
On demand		1/11 ,,
On Scotland		1/11 ,,

No drafts at six months' sight are granted for sums under £50, and sums under £20 are only drawn for on demand.

INTEREST.

On Deposits repayable on demand will be credited half-yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the minimum monthly balance not exceeding Rs. 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000. When such has been the case, no interest will be allowed.
On Fixed Deposits subject to 3 months' Notice of withdrawal 3 per cent. per ann.

Do.	6 do.	4
Do.	12 do.	5
Do.	24 do.	6

The Bank takes charge of Government Paper and other Securities for constituents without charge.
All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank (Limited), or order.
Hours of business, 10 to 3 ; Saturday, 10 to 1.
EDWARD MORRISS, Manager.
Bombay, 19th February, 1869.

NATIONAL BANK OF INDIA (Limited).
Established in India 1863, and Incorporated under the English Companies Act of 1862, 23rd March 1866.
Authorised Capital—Two Millions Sterling.
Subscribed Capital £928,200
Paid-up Capital £464,100
Reserve Fund ..... £ 38,000

HEAD OFFICE.
80, King William Street, London.
BRANCHES AND AGENCIES.
Calcutta, Bombay, and Madras.
EDINBURGH DEPOSIT AGENCY.
Agents—Messrs. Dalmahoy & Cowan, W.S.
GLASGOW DEPOSIT AGENCY.
Agents—Messrs. Couper, Mackenzie & Innes, Solicitors.
BOARD OF DIRECTORS.
John Borradaile, Esq., 29, Gloucester Place, Portman Square.
J. R. Boyson, Esq., late Solicitor to the Government of Madras.
R. O. Campbell, Esq., of Messrs. Binny & Co. Madras, late President Bank of Madras.
W. S. Fitzwilliam, Esq., late Member of the Supreme Legislative Council of India.
W. E. Frere, Esq., Bombay Civil Service, late Member of Council Bombay Government.
R. P. Harrison, Esq., late Controller General of Accounts for India, and Government Director, Bank of Bengal.
E. W. Wingrove, Esq., late Agent, Calcutta.
CHIEF MANAGER—R. O. SAWER, Esq.
LONDON BANKERS.
The Bank of England
and
National Provincial Bank of England.
AGENTS IN SCOTLAND,
British Linen Company Bank.
AGENTS IN IRELAND.
Provincial Bank of Ireland.

RULES OF BUSINESS OBSERVED AT BOMBAY.

EXCHANGE.

The Bank grants Drafts on London, Calcutta, and Madras at the current rates of Exchange. It also negociates and collects Bills payable in those places. Instructions respecting Family Remittances are carefully attended to, and when requested, and the necessary particulars are furnished, the Bank will forward First Copy of the Bill direct to the parties in England.

CURRENT DEPOSIT ACCOUNTS.

The Bank opens Current Deposit Accounts and allows Interest at the rate of 2 per cent. per annum on customers' daily balances from Rs. 500 up to Rs. 100,000.

FIXED DEPOSITS.

The Bank receives Money, on Fixed Deposit, and allows Interest thereon as follows :—
On Deposits subject to 3 months' notice of withdrawal 3 per cent.
,, 6 ,, ,, 5 ,,
,, 12 ,, ,, 6 ,,
All remittances should be made payable to the Manager, National Bank of India (Limited), who will be glad to afford any further information respecting the Bank's terms of business.
By order of the Directors,
JAMES WINDRAM, Manager.
National Bank of India, Bombay, 19th October 1868.

FOR SALE.

METAL MART BOREE BUNDER.—Now landing, fresh Fire Clay, Fire Brick, and Portland Cement.
Thomas Perry and Sons' Fire Proof Safes and Deed Boxes.
Lowmoor Iron Plates.
Leather Belting, Suction and Delivery Hose.
Patent Duplex Punches, to punch ½ inch Plate Iron.
Cast Iron Piping, 2 inches to 12 inches diameter.
Wrought Iron Piping.
Lead Piping and Sheet Lead.
Plate and Bar Iron.
Steel and Files.
Galvanised Corrugated Iron, Nos. 16, 18, 20 and 24 Gauge, ally expected and orders now being registered.
Estimates given for every description of Iron Work and Machinery.
W. NICOL & Co.

KINLOCH and ALLAN, IRON MERCHANTS.
Bar, Plate, Sheet and Hoop Iron.
Cast and Blister Steel.
Pig and Sheet Lead.
Lead and Wrought Iron Pipe.
Cast Iron Pipes.
Contractors' Tools.
Crab Winches.
Wrought Iron Hand Pumps.
Hardware.
To close an account the remaining portion of a shipment of Handsome Cast Iron Railings will be sold cheap.
Orders for all sorts of Iron Work promptly and quickly executed.

MAIN'S "PATENT" CONTINUOUS BAR FENCING.
This Fence is now universally admitted to be the best and most secure that can be adopted ; and from its great durability, and the facility with which it can be erected or removed, is in the end the cheapest.
As compared with a Wire Fence its advantages are—
1st. Its greater strength and weight. The Horizontal Bars being stronger and heavier than Wires, the "Continuous Bar Fencing" is not so easily injured ; and what is of great importance, it is visible to animals, and thus accidents by animals running against the Fence are, in general, prevented.
2nd. No stones are required, and therefore a "Continuous Bar Fence" can be erected more quickly, without breaking up the ground, and by ordinary labourers.
3rd. No "Stays" or other "Extras" for curves are required.
KINLOCH and ALLAN, having been appointed Sole Agents for Messrs. A. and J. Main & Co., are now prepared to give quotations for the above, as also for Wire Fencing, Wire Netting, Ornamental Gates, Railings, &c., &c.
Bombay, 8th February 1869.

FOR SALE.

FOR SALE, the 2nd Edition of Mr. Shapoorjee Eduljee's Gujarati and English Dictionary. Apply to M. B. COHEN & Co.

FOR SALE, at the Office of this Paper, price Rs. 4, RULES relating to the WINDING-UP of JOINT STOCK COMPANIES, made by the High Court of Judicature at Bombay, pursuant to Section 189 of the Indian Companies' Act 1866.

FOR SALE, (to arrive in a few days,) COFFEE, grown at Punchgunny, pronounced equal to best Mocha.—In bags of 7 lbs., Rs. 3½.
POTATOES, new crop, very fine.—In baskets of 112 lbs., Rs. 10½. Apply to
Bombay, 10th March, 1869. CHESSON & WOODHALL.

FOR SALE, a Mail Phaeton, nearly new, for single and double Horses, by McNaught, Smith, & Co.
A set of good English Harness.
A Grey Gelding Arab Horse, fast, quiet, and sound—the property of a Gentleman going home.
The turn-out Rupees 850. To be seen at the Clarendon Hotel before 9 A.M.

FOR SALE.—VOLS. I. AND II. OF THE ORIENTAL RACES AND TRIBES, Residents and Visitors of Bombay.—A Series of Photographs, with Letter-Press Descriptions. By WILLIAM JOHNSON, Bo. Uncov. Civil Service.
Vol. I.—Gujerat, Kutch, and Kattiawar.
Vol. II.—Maharashtra, or Mahratta Country.
Price per Volume 5 Guineas—Rs. 52½.
Bombay, 6th Feb. 1869. CHESSON & WOODHALL.

FRESH! FRESH!! GIG or DOG CART HARNESS, just imported by Overland Mail.
H. B. Baxter begs to inform his patrons and the public of the resh receipt of an Invoice of the above on everlasting plates.

HARRIS'S Leather, Plate, and Steel Stuffs, in great varieties, may be had always of the undersigned.
HIRJEEBHOY RUSTOMJEE BAXTER.
No. 26, Meadow Street, Fort, Bombay.

FOR SALE, on Commission, at the Rooms of BOMANJEE DOSSABHOY, Commission Agent, next to the Book and Tract Society, Esplanade :
The properties of Gentlemen.
A second-hand English-built four-seated open Carriage with lamps and pole by Laurie and Marner.
A nearly new four-seated miniature Brougham by Corden and Sons.
A very light English-built small four-seated open Carriage by E. DAVIS.
The properties of Officers.
A second-hand English-built Park Phaeton with moveable driving box, and can be converted into a Brougham at pleasure.
A nearly new four-seated miniature Brougham with lamps and shaft.
Just Landed.
Two first class Clarence, by Laurie and Marner and Thorn.
The Properties of Gentlemen.
A very handsome nearly new English-built Mail Phaeton, with Lamps, Pole, and Shaft, by Laurie and Marner.
A second-hand Cab Buggy, on C Springs, by James Henderson, Glasgow.
A first-rate English-built four-wheeled Dog-cart, with Lamps and Shaft, by Rogers and Co.
Just Landed.
A very handsome and small light park Phaeton, on C Spring, by Messrs. Nass Brothers, Longacre.
The Property of Gentlemen.
A nearly new Malvern Dog Cart, painted dark green, by McNaught and Smith.
Just Landed.
1 first-class high-wheeled Malvern Dog Cart, with folding heads, Collenge patent Axles, Acorwood Shafts, painted dark blue, and lining to match, by Windover.
The Property of H. Birdwood, Esq., Registrar of the High Court, proceeded to England
A double-barrelled Gun, by B. Morrison.
The above Gun to be seen at the rooms of the undersigned.
Also,
A nearly new English-built four-seated Open Carriage, with Lamps and Pole, by H. Black & Co.
The Properties of Officer.
1 nearly new Malvern Dog Cart, with Lamps, by McNaught and Smith.
Also,
A nearly new four-seated Miniature Brougham, with surrounding double venetians and circular Glasses on front, Lamps and Shaft, by Thorn.
A second-hand English-built Mail Phaeton or Waggonnette with Lamps and Shaft.
Just Unpacked
A fresh batch of Plated and Brass mounted Buggy, Dog-cart, and Gig Harness.
The Property of a Gentleman proceeded to Europe.
A nearly new first-class Boat-shaped four-seated Open Carriage, painted dark green, lining to match, with enamel leather spare Top for Sun, Lamps and Pole, by Edwin Kesterton.
Just Landed.
1 very handsome Four-seated new Cab Phaeton, painted dark green, lining to match, with Lamps, Pole, and Shaft, by Jones of Southampton.
Also, the Property of a Gentleman proceeded to England.
A nearly new Waggonnette.
Just Unpacked,
A few sets of best different coloured Kersey Horses' Clothings, Pads or Saddle Cloths for Single and Double Harnesses, Whip Sockets on Springs, Clips or Reinholders, some of them are with Rubber Springs, Bradley's Plate Powder in tin boxes, Coach and Gig Harness Liquid, spare Round Reins for Single Harness, Horse Brushes, Sami Leathers, &c.
And also,
A fresh batch of Children's single and double-seated Perambulators with highly furnished linings, folding-heads, aprons with double springs.
The Property of a Gentleman.
2 very small self-driving Pony Phaeton with Lamps and Shafts.
1 very handsome new English-built Cab Buggy, on C springs, by Silk and Sons.
Several other new and second hand. Different kinds of Carriages to be seen in the other Godown, about 30 yards from the Rooms of the undersigned, on application.
BOMANJEE DOSSABHOY,
Auctioneer and Commission Agent.
Commission Rooms, Esplanade, Bombay,
10th March, 1869.

INSURANCES.

POLICIES INDISPUTABLE.

ALBERT LIFE ASSURANCE COMPANY.
THE LARGEST LIFE OFFICE IN INDIA.
Established 1838.
For the Assurance of Lives, and for Granting Annuities and Endowments.
HEAD OFFICES—7, Waterloo Place, Pall Mall, London.
With Branches in Calcutta, Bombay, Madras, Ceylon, and China. And Agencies throughout Europe and India.
CAPITAL—Half a Million Sterling.
REVENUE—Nearly £1,000 per diem.
Indian New Business progressing at the rate of nearly £30,000 per annum in Premiums.
One of the distinguishing features of the Company has always been its prompt settlement of claims.
The sum paid to Claimants up to the present time in India alone (inclusive of Bonuses) exceeds
TWO MILLIONS ONE HUNDRED AND FIFTY THOUSAND POUNDS STERLING.

BOMBAY BRANCH.
Local Board of Management.
Henry Edward Astley, Esq., (Ewart, Latham & Co.) Merchant.
The Hon'ble Framjee Nusserwanjee Patel.
Samuel McCulloch, Esq., (Barrister at Law).
William Lumsden, Esq., Administrator-General.
MEDICAL OFFICER—Surgeon Major T. B. Johnstone, M.D., Town Hall. Hours—10 to 11 A.M.
SOLICITORS—Messrs. Hearn, Cleveland and Peile.
AGENTS—Messrs. Ewart, Latham & Co.
CITY AGENT—The Manager Delhi and London Bank (Limited).
BANKERS—The New Bank of Bombay.
,, The National Bank of India.
SECRETARY—D. McLauchlan Slater, Esq.

ADVANTAGES OFFERED TO ASSURERS.
Policies indisputable.
Lives assured through the Indian Branch with certain exceptions may in time of peace reside or travel in any part of the world except the Western Coast of Africa.
Immediate reduction to English rates on the lives Assured reaching Europe. Promptitude observed in issuing Policies. No charge for Entry-money, Policies or Medical Fees. Premiums may be paid in one sum, or yearly, half-yearly, quarterly, or monthly.
Thirty days of grace allowed for yearly and half-yearly payments, and fifteen for quarterly or monthly.
Assignments or Policies registered without charge.
Assurances may be revived within six months of the date on which the Premium became due. Civil rates charged on the lives of Military Officers holding Civil appointments (Police and Constabulary Corps excepted). Policies may, at the time of being effected, be made payable in London at the rate of two Shillings sterling per Company's Rupee.

SPECIAL NOTICE.
The rates of Premium charged by this Company will be found upon comparison to be generally lower than those of other Offices, and particularly favourable for Military Men.
FOR EXAMPLE.
The following Premiums are required at the undermentioned ages for the Assurance of Rs.1,000 for the whole term of life without Profits ; the rates for the participating scale being about 10 per cent. higher :—

Age.	CIVIL. Half-yearly.			Monthly.			MILITARY. Half-yearly.			Monthly.			Age.
	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.	
20	15	0	0	2	10	6	17	8	0	3	1	7	20
30	18	0	0	3	3	0	20	0	0	3	8	8	30
40	22	8	0	3	15	9	23	8	0	4	2	7	40
50	29	8	0	5	3	3	30	0	0	5	0	8	50
60	41	8	0	7	5	7	42	8	0	7	8	5	60

THE SHORT TERM PREMIUMS have recently been materially reduced, and the following examples show the Annual Premiums required for the assurance of Rs. 1,000 for the different periods, at the respective Ages :—

Age.	CIVIL. 1 yr.	3 yrs.	5 yrs.	7 yrs.	MILITARY. 1 yr.	3 yrs.	5 yrs.	7 yrs.
25	27	28	28	28	34	34	34	35
35	31	32	32	33	36	37	37	37
45	39	40	41	42	42	43	44	45
55	53	55	56	51	54	56	57	59

Half-yearly, quarterly and monthly Payments in proportion.
Annuities and Endowments granted on favourable terms and every Description of Life Assurance Business transacted.
For further particulars, Forms of Proposal, Reports, Prospectuses, &c., apply to
D. McLAUCHLAN SLATER,
Secretary for Western India.
Office, 3, Church Lane, Bombay.

GUARDIAN FIRE & LIFE ASSURANCE COMPANY.—The undersigned are prepared to issue Policies against Fire on the usual terms.
SIR CHARLES FORBES & Co., Agents.

HONGKONG INSURANCE COMPANY, 1868.—The above Office having been re-formed, with its head-quarters in London, Messrs. Gledstanes & Co., of 26, Austin Friars, as Secretaries, the undersigned have been appointed Agents at this Port, and are prepared to accept risks and issue Policies accordingly.
LEGGATT & Co.
Bombay, 22nd December 1868.

SUN FIRE OFFICE.
Established 1710.
The undersigned grant Insurance against loss by Fire on Buildings and their Contents in Bombay and in the Mofussil at current rates ; also on Ships in Harbour.
The rate on pucka-built Bungalows in the Suburbs of Bombay, and in the Mofussil, has lately been reduced to three-eighths per cent. per annum.
PEEL, CASSELS, & Co., Agents.

THE LONDON and PROVINCICAL MARINE INSURANCE COMPANY.
Capital, £1,000,000.
Head Office, London.
The undersigned, having been appointed Agents of he above Company, are prepared to accept Risks and issue Policies on shipments to the United Kingdom and all Eastern Ports.
JEFFERSON, CAMPBELL, & Co., Agents.

THE PACIFIC FIRE and MARINE INSURANCE COMPANY of SYDNEY.
Incorporated by Act of Parliament of New South Wales, Victoria. 26,
The undersigned, having been appointed Agents of the Marine Department of the above Company, are prepared to accept Risks and issue Policies on Goods, Specie, &c., by Vessels to the United Kingdom, or Continent, or by Steamers to Indian Ports or to the Mauritius.
EWART, LATHAM & Co., Agents.
Bombay, 11th August, 1866.

WANTED.

WANTED, for the Steam Factory H. M.'s Dockyard, a Brass and Loam Moulder. Application (producing Testimonials) to be made in person at the Office of the Superintendent of Marine.
By order of the Superintendent of Marine,
GEORGE INGLE, Secretary.
Superintendent's Office, Bombay, 8th February 1869.

NOTICE.—Wanted, from the 1st September next, for two years certain, in the Fort of Bombay, suitable Quarters, containing about 12,000 superficial feet, for the Government Telegraph Office, Bombay.
Apply to the undersigned at the present Government Telegraph Office, in Church Gate Street.
W. K. BROOKE,
Superintendent Telegraphs, Bombay Division.

HOUSES, &c., TO LET.

MAHABLESHWUR.—To be let, for the season, "Clifton." Apply to JAFFER SULLIMAN.

TO LET, three good sized Rooms, suitable for offices, in the first floor of No. 6 Tamarind Lane, Fort. Apply to LAWRENCE & Co.

FURNISHED HOUSE TO LET at Land's End, Malabar Hill—a fine situation close to the Sea—for four or five months from 1st May next : rent moderate. Apply to "R.," office of this paper.

NOTICES.

INDIAN PENINSULA, LONDON, and CHINA BANK, Limited, (in Liquidation).—Notice is hereby given, that the Transfer Books of the above Bank will be opened on the 18th instant, and that the distributions now being paid to the shareholders will be reserved until the next distribution is made, unless they are applied for on or before Wednesday the 10th instant.
H. F. PUNNETT,
Liquidator.
6 Rampart Row, Bombay, 5th March 1869.

NOTICE is hereby given, that a large quantity of Preserved Meat, Essence of Beef, &c., will be sold by Public Auction, at the Commissariat Stores, Military Store Lane, Fort, at 12 noon, on Monday the 15th instant and every subsequent day until the whole is disposed of.
Terms—Cash, and the lots to be removed forthwith.
L. DAVIES, Major,
Deputy Asst. Comry. General.
Executive Commissariat Office, Bombay, 13th March 1869.

TO be RAFFLED for SHORTLY, a Freehold House, situated in Duncan Road (assessed by the Collector of Assessment under No. 37 and by the Collector of Land Revenue under Nos. 383 and 388), outside the Fort, Bombay.
170 Shares of Rs. 100 each.
The property is now let at the low rental of Rs. 80 per month.
Printed particulars of title, &c., may be obtained on application to the undersigned.
G. B. GLADDING,
Auctioneer and Commission Agent.
33 Meadow Street, Bombay.

MILLINERY ESTABLISHMENT.
UXBRIDGE HOUSE.
No. 7, CLARE ROAD. BYCULLA,
ALSO
No. 3, HUMMUM STREET, FORT, BOMBAY.
Established in 1851.
MRS. LAKE
Has always on hand a choice selection of Millinery kept up by supplies received Overland.
Wedding and Mourning Orders executed with the greatest care and punctuality.
Orders from Outstations must be accompanied by a Remittance or reference for payment in Bombay.
N. B.—Ladies' Own Materials made up.

MRS. LAKE
HAS just received the following New Goods
"OVERLAND," per Steamer "SUMATRA" :—
The New "MILLINERY" HAT for Ladies.
The New OPERA CLOAK.
The New IMPERIAL CHIGNON.
The New TORTOISESHELL COMB for Chignon.
The New "VICTORIA" FLOUNCED DRESS IMPROVER.
The New COMB IN JET, FOR HAIR PEARLS.
The New LARGE PEARLS FOR CHIGNON.
The New FLUTED HORSE HAIR DRESS IMPROVER.
The New FRILLED PETTICOAT, WHITE AND COLOURED.

BONNETS & HATS. (DRESS BONNETS, in great variety. LADIES' RIDING HATS with Veils. Ladies', Children's, and Infants' Hats. Black and White SILK HATS, trimmed, FEATHERS AND FLOWERS.

FOR BALL AND DINNER DRESSES. Rich Satins, Moires, coloured Shot, and plain Silks, coloured and white Grenadines, Opera Cloaks, Fans, Gloves, &c.

FOR WEDDINGS. Bridal Wreaths and Veils, Handkerchiefs, Rich Satins, Moires, Tulle, Grenadine, Silks, Gloves, Fans, Parasols, &c.

FOR MOURNING. Paramattas, Silks, Merinos, Crepes, Alpaca, Silk Grenadine, Tulle, Bonnets, Hats, Jet Combs, and Ornaments, Jet Trimmings, Black Silk Stockings, Gloves &c.

FOR INFANTS. Hoods, Cloaks, Pelisses, Pinafores Bibs, Socks, Woollen Boots, Woollen Hoods, also HOUSE FROCKS at Rs. 4 8 AS. EACH.

"LADIES' OWN MATERIALS MADE UP."
"ALL ORDERS CAREFULLY AND EXPEDITIOUSLY ATTENDED TO."—ORDERS FROM OUTSTATIONS must be accompanied by A REMITTANCE OR REFERENCE FOR PAYMENT IN BOMBAY.
"OVERLAND TRUNKS ON HAND."
UXBRIDGE HOUSE, BYCULLA, BOMBAY ; and also No. 3, Hummum Street, F